# KANSAS BEGSTER

**State of Kansas** 

Secretary of State

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#### State of Kansas

## **ATTORNEY GENERAL**

Opinion No. 89-57

Cities and Municipalities—General Provisions—Countywide and City Retailers' Sales Taxes; Other City and County Excise Taxes Prohibited; Prohibition Construed; Flowage Fees.

Taxation—Motor Vehicle Fuel Taxes—Exempt From Other Taxes; Flowage Fees. Representative Keith Roe, 109th District, Mankato, May 8, 1989.

Flowage fees imposed by municipal airport authorities that are determined by the gross sales of fuel and are part of the rent charged for the use of airport facilities and property do not constitute a tax. As such, flowage fees are not an excise tax imposed in violation of K.S.A. 12-194 (that prohibits the levy of an excise tax on the transfer of personal and real property) and K.S.A. 79-3424 (that exempts the business of selling motor fuel from any excise, license, privilege or occupation tax). Cited herein: K.S.A. 3-116; 12-194; 79-3424.

#### Opinion No. 89-58

Crimes and Punishments—Kansas Criminal Code; Sentencing—Expungement of Certain Convictions. Mark A. Burghart, General Counsel, Department of Revenue, Topeka, May 8, 1989.

A prosecuting attorney has no authority to waive statutory requirements for the passage of time before an individual is eligible to petition the court for expungement of conviction records. Further, we do not believe the court may disregard such limitations except in extreme circumstances. Cited herein: K.S.A. 8-249; K.S.A. 1988 Supp. 12-4516; K.S.A. 21-4619. JLM

#### Opinion No. 89-59

Taxation—Aggregate Tax Levy Limitations—New Taxing Districts; Start-up Budget. Frank E. White, Jr., Chautauqua County Attorney, Sedan, May 11, 1989.

A taxing subdivision that did not levy property taxes in 1988 may not levy in 1989 absent an election pursuant to K.S.A. 1988 Supp. 79-5029 or authorization from the State Board of Tax Appeals pursuant to K.S.A. 1988 Supp. 79-5030. Cited herein: K.S.A. 19-3601; 19-3610; K.S.A. 1988 Supp. 79-5021; 79-5022; 79-5027; 79-5028; 79-5029; 79-5030. JLM

#### Opinion No. 89-60

Constitution of the State of Kansas—Corporations—Cities' Powers of Home Rule. Harland E. Priddle, Secretary, Kansas Department of Commerce, Topeka, May 16, 1989.

Moneys emanating from the federally funded community development block grant program, which is administered (as to non-entitlement cities) by the Kansas Department of Commerce, may be loaned by a city to a private business that invests capital and creates new jobs in the city's economy. Such loans, which are regulated by the state (through approval of the local revolving loan fund plan), do not violate the Kansas Constitution or any state statute. Cited herein: K.S.A. 9-702; Kan. Const., Art. 12, § 5. TRH

ROBERT T. STEPHAN Attorney General

Doc. No. 007887

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Bill Graves
Secretary of State
2nd Floor, State Capitol
Topeka, KS 66612-1594



Phone: (913) 296-3489

Box 176

#### State of Kansas

## DEPARTMENT OF HEALTH AND ENVIRONMENT

#### NOTICE OF MEETING

The Kansas Department of Health and Environment has scheduled a meeting of the technical committee that is reviewing the athletic trainers' credentialing application. The final analysis meeting will begin at 9 a.m. Friday, June 2, in Room 106, Landon State Office Building, 900 S.W. Jackson, Topeka.

For more information, contact Cathy Rooney at (913) 296-1281.

> STANLEY C. GRANT Secretary of Health and Environment

Doc. No. 007895

#### State of Kansas

## **DEPARTMENT OF HEALTH** AND ENVIRONMENT

#### NOTICE CONCERNING KANSAS WATER POLLUTION CONTROL PERMIT

In accordance with state regulations 28-16-57 through 28-16-63 and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, tentative permits have been prepared for discharges to the waters of the United States and the state of Kansas for the applicants described below. The tentative determinations for permit content are based on preliminary limitations of the state of Kansas and the EPA, and when issued will result in a state water pollution control permit and national pollutant discharge elimination system authorization to discharge subject to certain effluent limitations and special conditions.

Name and Address of Applicant	Waterway	Type of Discharge
Mayor and City Council	Verdigris River via Buffalo Creek	Secondary Waste- water Treatment
c/o City Clerk		Facility
City Hall	• -	
Buffalo, KS 66717		<b>V</b>
Wilson County, Kansas		

Kansas Permit No. M-VE03-OO01 Fed. Permit No. KS-0079600 Description of Facility: This facility is designed for the treatment of domestic sewage. This is an existing facility. Proposed effluent limitations are pursuant to Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and are technology based.

Name and Address of Applicant	Waterway	Type of Discharge
Mayor and City Council	Big Blue River	Secondary Waste- water Treatment
c/o City Clerk		Facility
City Hall, Public Square		
Blue Rapids, KS 66411		
Marshall County, Kans	as	

Kansas Permit No. M-BB04-OO01 Fed. Permit No. KS-0024775 Description of Facility: This facility is designed for the treatment of domestic sewage. This is an existing facility. Proposed effluent limitations are pursuant to Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and are technology based.

#### Name and Address Waterway of Applicant

Mayor and City Tar Creek via Unnamed Tributary Council c/o City Clerk

# Type of Discharge

Secondary Wastewater Treatment Facility

Kansas Permit No. M-NE65-OO01 Fed. Permit No. KS-0081698 Description of Facility. This facility is designed for the treatment of

domestic sewage. This is an existing facility. Proposed effluent limitations are pursuant to Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and are technology based.

Waterway

Name and Address of Applicant Mayor and City

Treece, KS 66778

Cherokee County, Kansas

Black Vermillion River via Unnamed Council c/o City Clerk Tributary

Type of Discharge Secondary Wastewater Treatment Facility

City Hall Vermillion, KS 66544 Marshall County, Kansas

Fed. Permit No. KS-0085529 Kansas Permit No. M-BB20-OO01 Description of Facility: This facility is designed for the treatment of domestic sewage. This is an existing facility. Proposed effluent limitations are pursuant to Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and are technology based.

Written comments on the proposed determinations may be submitted to Bethel Spotts, Permit Clerk, Department of Health and Environment, Division of Environment, Bureau of Water Protection, Forbes Field, Topeka 66620. All comments received prior to June 23 will be considered in the formulation of final determinations regarding this public notice. Please refer to the appropriate application number (KS-89-19/22) and name of applicant as listed when preparing comments.

If no objections are received, the Secretary of Health and Environment will issue the final determinations. If response to this notice indicates significant public interest, a public hearing may be held in conformance with state

regulation 28-16-61.

The application, proposed permit, including proposed effluent limitations and special conditions, fact sheets as appropriate, comments received, and other information are on file and may be inspected at the Division of Environment offices from 8 a.m. to 4:30 p.m. Monday through Friday. The documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice also may be obtained at the Division of Environment.

> STANLEY C. GRANT Secretary of Health and Environment

Doc. No. 007892

#### State of Kansas

# DEPARTMENT OF HEALTH AND ENVIRONMENT

# NOTICE CONCERNING KANSAS WATER POLLUTION CONTROL PERMIT

In accordance with state regulations 28-16-57 through 63 and 28-18-1 through 4, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, tentative permits have been prepared for the water pollution abatement facilities for the feedlots described below. The tentative determinations for permit content are based on preliminary staff review, applying the appropriate standards and regulations of the state of Kansas and the EPA. The permit requires control of any existing or potential discharges to achieve the goal of "no discharge" whenever possible. The permit, upon issuance, will constitute a state water pollution control and national pollutant discharge elimination system permit.

Name and Address of Applicant

Smith Cattle, Inc. Box 399 Ship 18S, Range 40W, Tribune, KS 67879 Creeley County, Kansas

Legal Description Receiving Water

SE/4 Section 5, Township 18S, Range 40W, River Basin

Kansas Permit No. A-UAGL-CO01 Fed. Permit No. KS-0037311 The feedlot has capacity for approximately 9,500 cattle with expansion planned for an additional 15,500 cattle and a contributing drainage area of approximately 152 acres.

Runoff Control Facilities: Feedlot runoff is impounded for subsequent disposal upon agricultural land. Storage capabilities are provided in excess of 45.5 acre-feet.

Compliance Schedule: None, existing controls adequate.

# Name and Address of Applicant Rex Stanley Feed SE/4, NE/4 Section 12. Upper Arkansas River Basin Route 2, Box 238 Dodge City, KS 67801 Kansas Legal Description Receiving Water SE/4, NE/4 Section 12. Upper Arkansas River Basin 26W, Ford County, Kansas

Kansas Permit No. A-UAFO-CO11 Fed. Permit No. KS-0118192 The feedlot has capacity for approximately 7,000 cattle with expansion planned for an additional 5,000 cattle and a contributing drainage area of approximately 70 acres.

Runoff Control Facilities: Feedlot runoff is impounded for subsequent disposal upon agricultural land. Storage capabilities are provided in excess of 24.3 acre-feet.

Compliance Schedule: None, existing controls adequate.

Written comments on the proposed NPDES permits may be submitted to Bethel Spotts, Permit Clerk, Permits and Compliance Section, Department of Health and Environment, Division of Environment, Bureau of Water Protection, Forbes Field, Topeka 66620. All comments received prior to June 23 will be considered in the formulation of final determinations regarding this public notice. Please refer to the appropriate application number (KS-AG-89-13/14) and name of applicant as listed when preparing comments.

If no objections are received, the Secretary of Health and Environment will issue the final determinations within 30 days of this notice. If response to this notice indicates significant public interest, a public hearing may be held in conformance with state regulation 28-16-61.

The application, proposed permit, special conditions, fact sheets as appropriate, comments received, and other

information are on file and may be inspected at the Kansas Department of Health and Environment offices, Building 740, Forbes Field, Topeka, from 8 a.m. to 4:30 p.m. Monday through Friday. The documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice also may be obtained at the Division of Environment.

STANLEY C. GRANT Secretary of Health and Environment

Doc. No. 007893

# State of Kansas DEPARTMENT OF TRANSPORTATION

# NOTICE TO CONTRACTORS

Sealed proposals for the construction of road and bridge work in the following Kansas counties will be received at the office of the Chief of Construction and Maintenance, K.D.O.T., Topeka, until 10 a.m. C.D.T. June 15, 1989, and then publicly opened:

#### **DISTRICT ONE—Northeast**

Atchison—3 U-1067-01—Riverfront Industrial Park Road south of Atchison, 0.4 mile, grading and surfacing. (Federal Funds)

**Doniphan**—22 C-2646-01—Boeh Lane from U.S. 36 to southeast of Wathena, then west, 0.3 mile, grading and surfacing. (Federal Funds)

Gove/Wabaunsee—70-106 K-3680-01—I-70, from exit 85 at Grinnell in Gove County to exit 341 at Maple Hill in Wabaunsee County, logo signing. (Federal Funds)

Jackson—16-43 K-3163-01—K-16, Lincoln to Nebraska Avenue in Holton, 0.1 mile, grading and surfacing. (State Funds)

Johnson—56-46 U-1158-01—Sunset and U.S. 56 in Olathe, intersection improvement. (Federal Funds)

Lyon—56 C-1675-01—County road, 1.5 miles east of K-57 in Emporia, then south, 0.6 mile, bridge replacement.

Shawnee—24-89 K-2845-01—U.S. 24, over the St. Louis Southwestern Railway bridge 79 and bridge 78, 1.8 east of U.S. 75, bridge replacement. (Federal Funds)

Shawnee—75-89 K-3636-01—U.S. 75 south of Forbes Field (gas line explosion), grading and surfacing. (State Funds)

Wyandotte—105 U-1116-01—42nd Street Viaduct in Kansas City, 0.5 mile, bridge replacement. (Federal Funds)

#### **DISTRICT TWO—Northcentral**

Clay—9-14 K-3159-01—K-9, Center Street to Washington Street in Clifton, 0.4 mile, grading and surfacing. (Federal Funds)

Cloud—81-15 K-3160-01—U.S. 81, from approximately the south city limits of Concordia north 0.2 mile, grading and surfacing. (Federal Funds)

Dickinson—4-21 K-3686-01—K-4, from the north city limits of Hope, replace culvert, culvert. (State Funds)

Geary—70-31 K-2611-01—I-70, from the Dickinson-Geary county line east to 1 mile east of U.S. 77, 7.0 miles, pavement reconstruction. (Federal Funds)

Ottawa—81-72 M-1548-01—U.S. 81, from the Ottawa-Saline county line north to the junction of K-93, 9.7 miles, milling. (State Funds)

Saline—81-85 M-1547-01—U.S. 81, from I-70 and U.S. 81 north to the Saline-Ottawa county line, 5.4 miles, milling. (State Funds)

#### **DISTRICT FOUR—Southeast**

Chautauqua—99-10 M-1549-01—K-99, Spring Creek Bridge, bridge repair. (State Funds)

Cherokee—69A-11 K-3158-01—U.S. 69A (9th to 14th); U.S. 166 (west ½ block) in Baxter Springs, 0.4 mile, overlay. (State Funds)

Franklin—50B-30 M-1550-01—U.S. 50B, from the I-35 intersection south of Ottawa, north 0.6 mile, pavement patching. (State Funds)

Labette—59-50 K-3164-01—U.S. 59, from the south city limits of Parsons north to the Little Labette Creek, 0.6 mile, grading, surfacing and bridge. (State Funds)

Montgomery—75-63 K-3682-01—U.S. 75, from the north city limits of Caney north and northeast to 1.2 miles northeast of Havana, 6.7 miles, shoulder. (State Funds)

Montgomery—63 C-2389-01—County road, 6 miles south of Independence, then east, 5.1 miles, grading and bridge. (Federal Funds)

#### **DISTRICT FIVE—Southcentral**

Barber—281-4 K-3483-01—U.S. 281, approximately 1.5 miles east of Hardtner, 0.2 mile, grading and surfacing. (State Funds)

Butler—196-8 K-3457-01—K-196, Walnut River Drive bridge 64, 0.4 mile east of I-35, bridge repair. (State Funds)

Reno—14-78 X-1360-02—K-14, Atchison, Topeka and Santa Fe Railway crossing of K-14 near Abbyville, grading and surfacing. (Federal Funds)

Sedgwick—87 U-1140-01—37th Street; Woodlawn to Rock Road in Wichita, 0.9 mile, grading and surfacing. (Federal Funds)

Sumner—96 C-1789-01—County road, 1.5 miles south and 4.1 miles east of Wellington, then east, 0.2 mile, bridge replacement. (Federal Funds)

#### **DISTRICT SIX—Southwest**

Finney—156-28 U-1205-01—U.S. 156, Kansas and Center; Kansas and 3rd in Garden City, traffic signal. (Federal Funds)

Grant—160-34 X-1364-02—U.S. 160, Atchison, Topeka and Santa Fe Railway crossing of U.S. 160 near Hickok, grading and surfacing. (Federal Funds)

Ness—283-68 X-1365-02—U.S. 283, Missouri Pacific crossing of U.S. 283 near Ransom, grading and surfacing. (Federal Funds)

Proposals will be issued upon request to all prospective bidders who have been prequalified by the Kansas Department of Transportation on the basis of financial condition, available construction equipment, and experience. Also, a statement of unearned contracts (Form No. 284) must be filed. There will be no discrimination against anyone because of race, age, religion, color, sex, handicap, or national origin in the award of contracts.

Each bidder shall file a sworn statement executed by or on behalf of the person, firm, association or corporation submitting the bid, certifying that such person, firm, association or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid. This sworn statement shall be in the form of an affidavit executed and sworn to by the bidder before a person who is authorized by the laws of the state to administer oaths. The required form of the affidavit will be provided by the state to each prospective bidder. Failure to submit the sworn statement as part of the bidapproval package will make the bid nonresponsive and not eligible for award consideration.

Plans and specifications for the projects may be examined at the office of the respective county clerk or at the K.D.O.T. district office responsible for the work.

HORACE B. EDWARDS Secretary of Transportation

Doc. No. 007886

#### State of Kansas

# SECRETARY OF STATE

#### **EXECUTIVE APPOINTMENTS**

Executive appointments made by the Governor, and in some cases by other state officials, are filed with the Secretary of State's office.

Complete listings of state agencies, boards and commissions are included in the Kansas Directory. County officials are listed in the Directory of County Officers. Both directories are published by the Secretary of State's office and are available free of charge.

The following appointments were filed May 1 through May 16:

## District Judge, 24th Judicial District

J. Byron Meeks, 711 Marsh Ave., Box 228, Kinsley 67547. Effective May 10, 1989. Term expires when a successor is elected and qualifies according to law. Succeeds Phillip Aldrich, resigned.

#### Advisory Council of Community Colleges

Shirley Palmer, Route 5, Box 118, Fort Scott 66701. Effective May 3, 1989. Term expires December 31, 1989. Succeeds Richard Reinhardt.

Larry Reilly, Rural Route, Box 231, Hoyt 66440. Effective May 3, 1989. Term expires April 30, 1993. Succeeds Jack McGlothlin, resigned.

James Rodenbeek, 1206 Steele Ave., Scott City 67871. Effective May 3, 1989. Term expires April 30, 1993. Succeeds Harold Walker.

I. B. "Sonny" Rundell, Box 813, Syracuse 67467. Effective May 3, 1989. Term expires January 14, 1991. Succeeds Marion Stevens, deceased.

George Tregellas, 3420 22nd St., Great Bend 67530. Effective May 3, 1989. Term expires June 30, 1991. Reappointment.

#### Kansas Dental Board

Richard W. Radke, 9600 W. 175th, Olathe 66062. Effective May 3, 1989. Term expires April 30, 1993. Succeeds Aubrey Gentry.

# State Emergency Response Commission

Clark Bricker, 1812 W. 21st Terrace, Lawrence 66046. Effective May 5, 1989. Term expires April 30, 1991. Succeeds David Carpenter.

Rep. Nancy Brown, 15429 Overbrook Lane, Stanley 66224. Effective May 5, 1989. Term expires April 30, 1991. Reappointment.

Michael Everhart, c/o Boeing Military Airplane Co., 5614 S. 103rd St. East, Derby 67037. Effective May 5, 1989. Term expires April 30, 1991. Reappointment.

George Jensen, 216 W. Webster, Mankato 66956. Effective May 5, 1989. Term expires April 30, 1991. Succeeds Willis Hart.

Norman Payne, Route 4, Box 97, Winfield 67156. Effective May 5, 1989. Term expires April 30, 1991. Succeeds Lyle Schmaus, resigned.

# Governor's Public School Advisory Council

Robert Dale Keefer, 7017 Stonegate Lane, Wichita 67206. Effective April 25, 1989. Serves at the pleasure of the Governor.

# Kansas Technology Enterprise Corporation

Lois Schlickau, Route 2, Box 125, Haven 67543. Effective April 27, 1989. Subject to Senate confirmation. Term expires April 13, 1991. Succeeds R. K. Teichgraeber, resigned.

# Natural and Scientific Areas Advisory Board

Sen. Jim Allen, Route 3, Ottawa 66067. Effective April 29, 1989. Succeeds Sen. Dan Thiessen. Appointed by the President of the Senate.

# Kansas Public Employees Retirement System Board of Trustees

B. B. Andersen, 2201 Stratford, Mission Hills 66208. Effective May 9, 1989. Subject to Senate confirmation. Term expires April 30, 1993. Succeeds Mont Draper III.

#### Kansas Commission on Veterans' Affairs

Robin Ray, 701 E. 56th St. South, Wichita 67216. Effective May 10, 1989. Term expires April 30, 1993. Succeeds Morris Krouse.

BILL GRAVES Secretary of State

#### State of Kansas

# **UNIVERSITY OF KANSAS**

#### NOTICE TO BIDDERS

Sealed bids for items listed below will be received by the University of Kansas Purchasing Office, Lawrence, until 2 p.m. C.D.T. on the date indicated and then will be publicly opened. Interested bidders may call (913) 864-3416 for additional information.

Monday, June 5, 1989

RFQ #89 1198

Automated Electroanalytical System

RFQ #89 1205

High Resolution Transmission Microscope

GENE PUCKETT, L.C.P.M. Director of Purchasing

Doc. No. 007884

# State of Kansas KANSAS INSURANCE DEPARTMENT

# PERMANENT ADMINISTRATIVE REGULATIONS

#### Article 1.—GENERAL

- **40-1-34.** Unfair claims settlement practices. National association of insurance commissioners' unfair claims settlement practices model regulation, June 1976 edition, is hereby adopted by reference, subject to the following exceptions:
  - (a) Section 1 is not adopted;
  - (b) the first sentence of section 2 is not adopted;
- (c) section 8 is hereby amended by the addition of the following subsection:
- "(g) An insurer shall not attempt to settle a loss with a first party claimant on the basis of a cash settlement which is less than the amount the insurer would pay if repairs were made, other than in total loss situations, unless such amount is agreed to by the insured."
- (d) subsection (h) of section 9 is hereby amended to read as follows: "Insurers shall include consideration of applicable taxes, license fees, and other fees incident to transfer of evidence of ownership in third party automobile total losses and shall have sufficient documentation relative to how the settlement was obtained in the claim file. A measure of damages shall be applied which will compensate third party claimants for the reasonable loss sustained as the proximate result of the insured's negligence." (Authorized by K.S.A. 40-103, 40-2404a; implementing K.S.A. 1988 Supp. 40-2404; effective May 1, 1981; amended May 1, 1986; amended July 10, 1989.)
- 40-1-37. Insurance companies; audited financial reports; filing requirements. (a) As used in this regulation, these terms shall have the following meanings:
- (1) "Accountant" and "independent public accountant" mean an independent certified public accountant or accounting firm in good standing with the American institute of certified public accountants and in all states in which they are licensed to practice. For Canadian and British

companies, those terms mean a Canadian-chartered or British-chartered accountant.

(2) "Insurer" means an insurance company, fraternal benefit society, mutual nonprofit hospital and medical service corporation, health maintenance organization or any prepaid service plan operating under articles 19a, 19b or 19d of chapter 40 of the Kansas Statutes Annotated.

(b) On and after December 31, 1990, each insurer shall have an annual audit conducted by an independent certified public accountant and shall file an audited financial report with the commissioner on or before August 1 of each year for the preceding calendar year. Any request for extension of the August 1 filing date to no later than December 31 may be granted by the commissioner if submitted in writing not less than 10 days prior to the August 1 due date. Each request shall be in sufficient detail to permit the commissioner to make an informed decision with respect to the requested extension.

(c) Any insurer organized under the laws of another state and filing audited financial reports in another state whose requirements for audited financial reports are substantially similar to the requirements herein may comply with this regulation by filing on a form prescribed by the

commissioner, a statement certifying that:

(1) A copy of the audited financial report filed with such other state will be made available to the commissioner upon request; and

(2) a copy of any notification of adverse financial condition required by subsection (i) that has been filed with such other state will be filed with the commissioner within

the time specified in subsection (i).

- (d) Each annual audited financial report shall report the financial condition of the insurer as of the end of the most recent calendar year and the results of its operations, changes in financial position and changes in capital and surplus for the year then ended in conformity with accounting practices permitted by the commissioner of insurance. Each annual audited financial report shall include the following:
- (1) The report of independent certified public accountant;
- (2) a balance sheet reporting admitted assets, liabilities, capital and surplus;
  - (3) a statement of gain or loss from operations;

(4) a statement of cash flow;

- (5) a statement of changes in capital and surplus; and
- (6) notes to financial statements. These notes shall be those required by generally accepted accounting principles and shall include:
- (A) A reconciliation of differences, if any, between the audited statutory financial statements and the annual statement filed pursuant to K.S.A. 40-225 or K.S.A. 40-3220 with a written description of the nature of these differences; and

(B) a narrative explanation of all significant intercompany transactions and balances.

(e) Each insurer required by this regulation to file an annual audited financial report shall file with the commissioner for approval the initial selection of and any changes in the independent certified public accountant or accounting firm retained to conduct the annual audit within 30 days of making such selection or the occurrence of any changes.

- (f) Each insurer shall obtain a letter from the accountant stating that the accountant will express his or her opinion, to the best of the accountant's knowledge and belief, on the financial statements in the terms of their conformity to the accounting practices prescribed or otherwise permitted by the commissioner, and specifying such exceptions as may be appropriate. A copy of the letter shall be filed with the commissioner by the insurer.
- (g) Any insurer may make written application to the commissioner for approval to file audited consolidated or combined financial statements in lieu of separate, annual audited financial statements. In these cases, a columnar consolidating or combining worksheet shall be filed with the report, as follows.
- (1) Amounts shown on the consolidated or combined audited financial report shall be shown on the worksheet.
- (2) Amounts for each insurer subject to this section shall be stated separately.
- (3) Noninsurance operations may be shown on the worksheet on a combined or individual basis.
- (4) Explanations of consolidating and eliminating entries shall be included.
- (5) A reconciliation shall be included of any differences between the amounts shown in the individual insurer columns of the worksheet and comparable amounts shown on the annual statements of the insurers.
- (h) With the commissioner's approval, any insurer may comply with this regulation by filing the requisite reports prepared in accordance with generally accepted accounting principles if:
- (1) the notes to the financial statements include a reconciliation of differences between net income and capital and surplus on the annual statement filed pursuant to K.S.A. 40-225 or K.S.A. 40-3220 and comparable totals on the audited financial statements; and
- (2) a written description of the nature of these differences is included in the notes or otherwise provided.
- (i) Each insurer required to furnish the annual audited financial report shall require the independent certified public accountant to immediately notify in writing the executive officer and all directors of the insurer of any final determination by the independent certified public accountant that:
- (1) the insurer has materially misstated its financial condition as reported to the commissioner as of the balance sheet date currently under examination; or

(2) the insurer does not meet the minimum capital and surplus requirements of this state as of that date. Each insurer shall furnish notification to the commissioner within five days of receipt of such a notice.

(j) Each insurer required to file an audited financial report pursuant to this regulation, shall require the accountant to make available for review, by department examiners, the workpapers prepared in the conduct of the accountant's examination. Each insurer shall require that the accountant retain the audit workpapers until the company's records for the respective periods have been subject to examination by the commissioner of insurance in accordance with K.S.A. 40-222 or K.S.A. 40-3211. In the conduct of the examination by the commissioner of insurance copies of pertinent audit workpapers may be made and retained by the commissioner.

(k) Any insurer may apply in writing to the commissioner for an exemption from compliance with this regulation by demonstrating that compliance with this regulation would constitute a financial or organizational hardship upon the insurer. Each exemption granted shall be for a specified period. Within 10 days from a denial of an insurer's written request for an exemption from this regulation, the insurer may request in writing a hearing on its application for an exemption. The hearing shall be held in accordance with the Kansas administrative procedures act. (Authorized by K.S.A. 40-103, L. 1988, Ch. 150; implementing L. 1988, Ch. 150; effective July 10, 1989.)

#### Article 5.—CREDIT INSURANCE

**40-5-108.** Same; refunds. (a) Formulas for computing refunds of credit insurance premiums shall be acceptable to the commissioner for coverage as follows:

- (1) Pro rata method. The pro rata unearned gross premium method for level term credit life insurance, credit accident and health insurance where the insured is covered for a constant maximum indemnity for a given period of time, after which the maximum indemnity begins to decrease in even amounts per month, and for credit insurance coverages under which premiums are collected from the consumer on a basis other than the single premium basis.
- (2) Sum of the digits method. The "rule of 78" or "sum of the digits" unearned premium method of coverages other than those included in paragraph (1).
- (b) At the option of the insurer but consistent with subsection (a):
- (1) Any charge for credit insurance may not be made for the first 15 days of a loan month and a full month may be charged for 16 days or more of a loan month; or
- (2) a refund may be made on a pro rata basis for each day within the loan month.
- (c) The requirements of K.S.A. 16a-4-108 that refund formulas be filed with the commissioner shall be considered fulfilled if the refund formulas shall be set forth in the individual policy or group certificate filed with the commissioner. If the appropriate refund formula is the "sum of the digits" formula, commonly known as the "rule of 78," reference by either phrase shall be sufficient.
- (d) Any insurance refund need not be made to the consumer if all refunds and credits due to the consumer amount to less than \$1. (Authorized by K.S.A. 40-103, 16a-4-112; implementing K.S.A. 16A-4-108; effective Jan. 1, 1974; amended May 1, 1979; amended May 1, 1986; amended May 1, 1988; amended July 10, 1989.)

FLETCHER BELL Commissioner of Insurance

Doc. No. 007880

#### State of Kansas

# THE KANSAS LOTTERY

# TEMPORARY ADMINISTRATIVE REGULATIONS

#### Article 2.—LOTTERY RETAILERS

111-2-12 "Ask for the Sale" Promotion. During the period beginning May 8, 1989, and ending midnight June 7, 1989, in addition to compensation provided for in K.A.R. 111-2-4, the Kansas lottery may also offer, for those retailers electing to participate, a bonus retailer incentive promotion of instant tickets and the Kansas lottery's Bonanza Game (Game 11) as follows:

(a) A representative of the Kansas lottery will inventory all Bonanza Game tickets prior to the start of the

promotion.

- (b) All store personnel selling Kansas lottery tickets will ask every adult customer making a purchase if the customer would like to purchase a lottery ticket. If the employee fails to ask adult customers for the purchase of a Lottery ticket and the adult customer notices before leaving the premises, the retailer shall give that adult customer one Bonanza Game Lottery ticket at no charge.
- (c) The retailer shall display special point-of-sale materials announcing the promotion to the customers. These materials consist of:
- (1) 1 tent card to be displayed at the point where tickets are sold.
- (2) 1 window banner to be displayed at the front entrance of the business.

(3) promotional lapel stickers.

These materials must remain on display through the entire promotion. If the point-of-sale items are removed, the Lottery will terminate the promotion and will give credit only for packs of tickets sold while the point-of-sale was on display.

- (d) At the end of the promotion, a Lottery representative will inventory all Bonanza Game tickets on hand. The Lottery accounting department will determine the total number of packs of Bonanza Game tickets sold by totaling the number of packs on hand prior to the start, plus all packs of the Bonanza Game ordered during the promotion, minus inventory on hand at the end of the promotion.
- (e) The Kansas lottery will credit the retailer's account with \$10 for each 300 Bonanza Game tickets sold during the promotion. Credits will be issued at, or near, the official end-of-sales date for the Bonanza Game July 13, 1989. (Authorized by K.S.A 1988 Supp. 74-8710; implementing 1988 Supp. 74-8710 and K.S.A. 1988 Supp. 74-8708; effective T-111-5-5-89; May 5, 1989; amended T-111-5-16-89, May 16, 1989.)

LARRY MONTGOMERY Executive Director

Doc. No. 007889

#### State of Kansas

# DEPARTMENT OF ADMINISTRATION DIVISION OF PURCHASES

#### NOTICE TO BIDDERS

Sealed bids for the following items will be received by the Director of Purchases, Landon State Office Building, 900 S.W. Jackson, Room 102, Topeka, until 2 p.m. C.D.T. on the date indicated, and then will be publicly opened. Interested bidders may call (913) 296-2377 for additional information.

#### Monday, June 5, 1989

#A-6154

Youth Center at Topeka—SECURITY FENCE SITE PREPARATION

#79389

Kansas State University—ETHERNET MEDIA CONTROLS

#79442

State Reception and Diagnostic Center—FURNISH AND INSTALL BOILER

#79472

Department of Administration, Division of Accounts and Reports—MICROCOMPUTERS AND COMPONENTS

#79513

Kansas State Penitentiary—DISHWASHER

Tuesday, June 6, 1989

#A-5981

Youth Center at Atchison—SMOKESTACK REMOVAL—OLD POWER PLANT

#A-5985
Youth Center at Beloit—REPLACEMENT OF
FASCIAS AND SOFFITS, PRAIRIE, VISTA AND
GRANDVIEW COTTAGES

#A-6000

Kansas Highway Patrol—STORAGE BUILDING— KHP TRAINING CENTER, Salina #26303

Statewide—WORK SHOES

#27070

University of Kansas—CLEANING CHEMICALS AND SUPPLIES

#27177

University of Kansas Medical Center—SHEEP AND RABBIT WHOLE BLOOD

#27393

Kansas Correctional Industries—LIQUID DETERGENT CONCENTRATE

#27557

Kansas State University—JULY (1989) MEAT PRODUCTS

#78553-A

University of Kansas—#1 OPAQUE OFFSET #79397

Department of Transportation—FURNISH AND INSTALL A POLYURETHANE FOAM COATING #79398

University of Kansas—SOFTWARE

#79403

Department of Transportation—FUEL TANK, Garden City

#79405

University of Kansas—VIDEO EQUIPMENT

Wednesday, June 7, 1989

#27160

Statewide—BASIC CLOTHING

#27676

Statewide—THERMAL BEDSPREADS AND BLANKETS

#28036

Wichita State University—DIRECT MAIL CONTRACT

#28040

Wichita State University—HERBICIDES AND INSECTICIDES

#79420

Department of Administration, Division of Printing— TAX MAILER ENVELOPES

#79423

Department of Revenue—CARPET

#79424

University of Kansas—X.25 PACKET ASSEMBLERS/ DISASSEMBLERS

#79425

University of Kansas—HIGH SPEED MODEMS #79426

Kansas State University—PARKING METERS AND COLLECTION EQUIPMENT

#79427

Youth Center at Atchison—DORM BEDS #79441

# /9441

Department of Transportation—AGGREGATE, Hutchinson

#79443

Kansas State University—COMPUTER ROOM POWER DISTRIBUTION SYSTEM #79445

Adjutant General's Department—FURNISH ALL LABOR AND MATERIALS FOR STRUCTURAL REPAIRS, Kansas City

#79483

Department of Transportation—FERTILIZER, NATIVE GRASS SEED, Hutchinson

#### Thursday, June 8, 1989

#A-6160

Department of Administration—BUDGET OFFICE IMPROVEMENTS, Statehouse, Rooms 153E and 154E #27252

Department of Transportation—ROCK SALT FOR SNOW AND ICE REMOVAL, various locations #79456

Department of Transportation—BITUMINOUS MIXTURE, Wichita

#79457

Department of Transportation—BITUMINOUS MIXTURE DISTRICT #4, various locations #79458

Kansas Correctional Industries—STORAGE RACKS, Hutchinson

#79459

Kansas State University—SCANNER FORMS #79470

Department of Transportation—SURVEYING EQUIPMENT, Chanute

#79471

Department of Transportation—ASPHALT PAVER, Topeka and Chanute

Friday, June 9, 1989

#25662

Wichita State University—IBM TYPEWRITER MAINTENANCE

#27845

Emporia State University—CLEANING CHEMICALS, SUPPLIES AND EQUIPMENT #78555-A

Wichita State University—CARPET

Department of Wildlife and Parks—MEASURING EQUIPMENT, Junction City

#79479

Department of Transportation—AGGREGATE (DISTRICT #4), various locations #79480

Department of Transportation—CONCRETE SAW, Garden City and Hutchinson

#79482

Department of Corrections—PLAIN PAPER COPIER #79484

Department of Transportation—TRAFFIC LIGHTS, Chanute

#79499

University of Kansas Medical Center—SPECTROPHOTOMETER

#79500

Department of Transportation—SKID STEER LOADER, Salina

#79501

Kansas State Univeresity—WORKSTATION AND PERIPHERALS

#79502

Department of Transportation—TOOL BOXES, Hutchinson

#79503

Department of Transportation—STEEL STUDDED "T" FENCE POSTS, Hutchinson

#79504

University of Kansas Medical Center—SPRAY PAINT BOOTH AND AIR UNIT

#79505

Department of Wildlife and Parks—FURNISH ALL LABOR AND MATERIALS FOR POND RENOVATION, MEAD FISH HATCHERY #79506

Department of Transportation—FURNISH ALL LABOR AND MATERIALS FOR INSTALLATION OF FIBERGLASS HOODS, Salina #79507

Department of Transportation—FURNISH ALL LABOR AND MATERIALS TO CLEAN AND RECOAT EXISTING ROOF SURFACE, Kansas City, Salina

#79508

Board of Agriculture—LOCAL AREA NETWORK #79509

Fort Hays State University—MICROCOMPUTER SOFTWARE AND PERIPHERALS

#79510

Department of Transportation—JOINT FILLER, Kansas City

#79511

Department of Transportation—MATERIAL SPREADER, Norton

#79512

Department of Transportation—OVERHEAD DOORS, Norton

#79514

Kansas State University—VARIABLE PHASE COMBINER

Tuesday, June 13, 1989

#79444

Kansas State University—SALAD BARS AND ACCESSORIES

Thursday, June 15, 1989

#28038

Department of Revenue—JANITORIAL SERVICES, Lenexa

#79404

Department of Health and Environment—SURVEY EQUIPMENT

Monday, June 19, 1989

#28039

Department of Health and Environment—IN-SITU SOIL GAS SURVEYS, various locations

Tuesday, June 20, 1989

#A-6149

Department of Administration—CAGE ELEVATOR RENOVATION—STATE CAPITOL #79498

Board of Emergency Medical Services—UHF RADIO COMMUNICATION SYSTEM

Friday, June 23, 1989

#28032

Kansas State University—INDIVIDUAL PROFESSIONAL LIABILITY INSURANCE

Monday, June 26, 1989

#79481

Department of Health and Environment—DRILL RIG AND ACCESSORIES

Tuesday, June 27, 1989

#28034

Department of Administration—AUTOMOBILE PHYSICAL DAMAGE INSURANCE

Friday, June 30, 1989

#28028

University of Kansas Medical Center—HOSPITAL PROFESSIONAL LIABILITY INSURANCE

NICHOLAS B. ROACH Director of Purchases

Doc. No. 007894

# State of Kansas KANSAS STATE UNIVERSITY

#### NOTICE TO BIDDERS

Sealed bids for the item listed below will be received by the Kansas State University Purchasing Office, Manhattan, until 2 p.m. C.D.T. on the date indicated and then will be publicly opened. Interested bidders may call (913) 532-6214 for additional information.

> Tuesday June 6, 1989 #90130 Lathe Dynamometer

> > WILLIAM H. SESLER Director of Purchasing

Doc. No. 007890

#### State of Kansas

## SECRETARY OF STATE

#### NOTICE OF FORFEITURE

In accordance with K.S.A. 17-7510, the articles of incorporation of the following corporations organized under the laws of Kansas and the authority of the following foreign corporations to do business in the state of Kansas were forfeited April 15, 1989, for failure to file an annual report and pay the annual franchise tax as required by the Kansas general corporation code.

#### **Domestic Corporations**

A.A.L., Inc., Yates Center, KS.

A.S.P., Inc., Emporia, KS.

Able Wall Covering, Inc., Overland Park, KS.

Aerobisport Flooring Incorporated, Wichita, KS.

Ameraco Wichita, Inc., Wichita, KS.

Anchor Investment and Management Groupe, Inc.,

Wichita, KS.

Arnold Ranch, Inc., Ashland, KS.

ASC Whirlpool, Inc., Topeka, KS.

Aviation Management, Incorporated,

Overland Park, KS.

B and K, Inc., Emporia, KS.

B.J.B., Inc., Kansas City, KS.

BMB Enterprises, Inc., Wichita, KS.

B.T.R. Construction, Inc., Kansas City, KS.

Baco Corporation, Wichita, KS.

Bar C Cattle Co., Inc., Hays, KS.

Bay Enterprises, Inc., Wichita, KS.

Berg Harmon Securities Company, Secaucus, NJ.

B-Four Rental and Leasing, Inc., Oakland, CA.

Blackley Enterprises, Inc., Overland Park, KS.

Brougher Oil, Inc., Great Bend, KS.

Brown Farms, Inc., Great Bend, KS.

Burdick's Computer Stores, Inc., Topeka, KS.

C & C Ready Mix Co., Inc., Olathe, KS.

C & D Grain, Inc., Moscow, KS.

C & M Drilling, Inc., Chelsea, OK.

C & S, Inc., Shawnee, KS.

C. V. Parsons, Inc., Overland Park, KS.

Calvin M. Cooper, D.D.S., Chartered, Fort Scott, KS.

Castleberry Inc., Wichita, KS.

Cattle Consultants, Inc., Rose Hill, KS.

Central Kansas Cotton Growers, Inc., Sterling, KS.

Central Leasing, Inc., Hutchinson, KS.

Chance Coach Inc., Wichita, KS.

Chance Leasing, Inc., Wichita, KS.

Chance Manufacturing Company, Inc., Wichita, KS.

Chance Operations, Inc., Wichita, KS.

Chance Rides, Inc., Wichita, KS.

Christopher Construction Co., Olathe, KS.

Clasen Basements, Inc., Maize, KS.

Clifford R. Roth, Chartered, Overland Park, KS.

Clifton Enterprises, Inc., Overland Park, KS.

Cloud Cattle Company, Inc., Emporia, KS.

Coachlite Management Services, Inc., St. Louis, MO.

Coffee U.S.A. Corporation, Topeka, KS.

Communication Management Services, Inc.,

Overland Park, KS.

Computer Management Services, Inc., Mission, KS.

Concrete Products of Garden City, Inc.,

Garden City, KS.

Cooper Oil Company, Wichita, KS.

Copytronics, Inc., Pittsburg, KS.

Cottage Software, Inc., Wichita, KS.

CRS, Inc., San Diego, CA.

Dairy Queen Brazier No. 3 of Kansas City, Kansas,

Kansas City, KS.

Data Link, Inc., Wichita, KS.

Deeds Homes, Inc., Little River, KS.

Delta Dynamics, Inc., Overland Park, KS.

Delta Electric Co., Inc., Wichita, KS.

Dental Center, P.A., Hutchinson, KS.

Deutsch Treat, Inc., Wichita, KS.

Dickerson Brothers Construction Company, Inc.,

Lawrence, KS.

Dillco Fluid Service, Inc., Hugoton, KS.

Dorrell & Son, Inc., Kansas City, KS.

Double D. Incorporated, Oswego, KS.

Drives-Conveyors, Inc., Overland Park, KS.

Dude, Inc., Kansas City, MO.

Dunagan Iron Works, Inc., Scott City, KS.

E. S. C. Grain Producers, Inc., Garden City, KS.

Eastern Kansas Health Services, Inc., Kansas City, KS.

Ebnek Technologies, Inc., Wichita, KS.

Edan, Inc., Basehor, KS.

Elite Corporation, Wichita, KS.

Elkan Service & Supply, Inc., El Dorado, KS.

Emblem Graphic Systems, Inc., Kansas City, KS.

Ernesto's Mexican Food, Inc., Erie, KS.

Executive Presentations of Kansas City, Inc.,

Overland Park, KS.

Falis Enterprises, Inc., Pittsburg, KS.

Ferrell Trash Service Incorporated, Valley Falls, KS.

Flint Enterprises, Inc., Great Bend, KS.

Fluid Systems, Inc., El Dorado, KS.

Frameco, Inc., Eudora, KS.

Frontier Steak House, Inc., Kansas City, KS.

Galen J. Meyers & Associates, Inc., Tulsa, OK.

Gene Saxton Brokerage, Inc., Albuquerque, NM.

General Construction, Inc., Leavenworth, KS.

George Basler Drywall Construction Co., Inc.,

Kansas City, KS.

Golden Belt Construction Co., Inc., Great Bend, KS.

Goodson & Associates, Inc., Shawnee, KS. Grand Prix Import Parts, Inc., Topeka, KS. Graphic Screen Printing, Inc., Wichita, KS. H & H Supply, Inc., Russell, KS. H. & S. Enterprises, Inc., Larned, KS. H. F. Nelson Studio, Inc., Prairie Village, KS. H. Z. Smith Motors, Inc., Lawrence, KS. H.W.C., Inc., Salina, KS Halsey-Tevis, Incorporated, Wichita, KS. Harbor Capital Group, Inc., Wichita, KS. Harbour Wholesale, Inc., Olathe, KS. Hart Pharmacy, Inc., Wichita, KS. Hatfield Enterprises, Inc., Overland Park, KS. Hawkeye Corporation, Gardner, KS. Hays Greenhouse, Inc., Hays, KS. Health Hut, Inc., Kansas City, KS. Hembree Well Service, Inc., Ness City, KS. Heritage Enterprises, Inc., Osborne, KS. Hess Salvage, Inc., Clay Center, KS. Hi-Quality Lo-Cost Service Stations, Inc., Salina, KS. High Profit Investments, Inc., Westchester, PA. Hillside Land Corporation, Garden City, KS. Hinckley Interiors, Inc., Hutchinson, KS. HJW Industries, Inc., Overland Park, KS. Hope Ingraham, Odin, Inc., Olathe, KS. House of Denmark, Inc., Shawnee, KS. Hubertine, Inc., Kansas City, KS. Hutchinson Livestock Commission Co., Inc., Hutchinson, KS. Innerspace Environmental Services, Inc., Lenexa, KS. J. B.'s Neat to Eat Corp., Wichita, KS. & K Development, Inc., Wichita, KS. J. Walters Construction Co., Inc., Prairie Village, KS. Jamil's Bakery, Inc., Olathe, KS. Jamison Flying Service, Inc., Oakley, KS. Jeryl G. Fullen, M.D., P.A., Newton, KS. John Stalter, Inc., Lansing, KS. John's Stamps of the World, Inc., Overland Park, KS. Johnson Rat Hole Drilling, Inc., Liberal, KS. Joint Operation for Business Search, Incorporated, Parsons, KS. Joplin-Pittsburg Express Company, Inc., Pittsburg, KS. K Insulation, Inc., Olathe, KS. K. U. Builders, Inc., Hillsboro, KS. Kan-Am Oilfield Supply, Inc., South Hutchinson, KS. Kansas City Turbine Aircraft Sales, Inc., Overland Park, KS. Kansas Clubs, Inc., Topeka, KS. Kansas Oil Resources Limited Partnership, Wichita, KS. Keller Motor and Implement Company, Inc., Grainfield, KS. Kelly Lyn Figure Spa of Topeka, Inc., Topeka, KS. KNS Construction, Inc., Topeka, KS. Kruse Dirt Contractor, Inc., Liberal, KS. L & D Investment, Inc., Coffeyville, KS. L. Mooney, Inc., Overland Park, KS. Lamda Systems Inc., Waterville, KS. Langston & Associates, Inc., Wichita, KS. Lawrence Pet Grooming, Inc., Lawrence, KS. Lawrence Vacuum & Sewing Center, Inc., Lawrence, KS.

Lawrence W. Hamtil, M.D., Chartered. Overland Park, KS. Leaf & Briar, Inc., Wichita, KS. Lebo Downtown Development, Inc., Lebo, KS. Leon J. Mills, D.V.M., Chartered, Herington, KS. Liberal Odyssey Racing, Inc., Liberal, KS. Lindsey Masonry Company, Kansas City, KS. Lubow Holdings, Inc., Overland Park, KS. Lubow Realty Company, Overland Park, KS. Lyndon Enterprises, Inc., Lyndon, KS. Management of Lawrence, Inc., Lawrence, KS. Marclif, Inc., Kansas City, KS. Marcus L. Lee, D.O., P.A., Durant, OK. Martin City Ready Mix, Inc., Olathe, KS. Mary Dorst Enterprises, Inc., Rose Hill, KS. Marysville Investment Company, Inc., Marysville, KS. Maxwell Flowers, Inc., Newton, KS. McCoy Company, Inc., Kansas City, KS. McCoy Enterprises, Inc., Kansas City, KS. McNeil Real Estate Fund VII, Ltd., San Mateo, CA. Medical Associates, Chartered, Mankato, KS. Mid-Continent Federal Mortgage Corporation, El Dorado, KS. Mid-Kansas Acid, Inc., Russell, KS. Midland Glass Company, Topeka, KS. Midway Auto Supply of Valley Falls, Inc., Valley Falls, KS. Midwest Business Management Inc., Lenexa, KS. Midwest Ornamental Iron, Inc., Paola, KS Midwest Pet Supplies, Inc., Overland Park, KS. Midwestern Sales & Products Co., Inc., Mayetta, KS. Millbrooke Construction Co., Inc., Overland Park, KS. Miller Overhead Door Co., Inc., Merriam, KS. Miracle Water, Inc., Dodge City, KS. Musicord, Inc., Olathe, KS. National Baseball Congress, Inc., Wichita, KS. National Classic Interiors Inc., Washington, KS. Near's Country Store, Inc., Kingman, KS. North End General Store, Inc., Wichita, KS Norton Frickey Advertising, Inc., Oberlin, KS. Nu-Way Foodliner, Inc., Coffeyville, KS. Nuteracker Sweets, Inc., Prairie Village, KS. Orion Fittings, Inc., Kansas City, KS. Orion Industries, Inc., Kansas City, KS. Ottawa Bus Service, Inc., Ottawa, KS. Overland Diamond, Inc., Kansas City, KS. P & H Cattle Company, Inc., Emporia, KS. P O K Mfrs., Inc., Kansas City, KS. P.L. Sharp and Associates, Inc., Overland Park, KS. Parham's Bakery, Inc., Independence, KS. Parrott-Hodnett, Inc., Hutchinson, KS. Pemberton Marketing, Inc., Overland Park, KS. Peterson Land, Inc., Johnson, KS. Petroleum Distributors, Inc., Salina, KS. Poe & Associates of Kansas, Inc., Wichita, KS. Preferred Medical, Inc., Overland Park, KS. Premier Housekeeping Systems, Inc., A Close Corporation, Stilwell, KS. Professional Business Systems of Kansas, Inc., Wichita, KS. Professional Computer Resources, Inc., Springhill, KS. Pyramid Oil Company, Inc., Colby, KS. Q-Industries, Inc., Quinter, KS.

Raleigh G. Trembly, D.C., P.A., Wakarusa, KS. RCK Software Express, Inc., Overland Park, KS. Reinbeck Drilling Program-1982 L.P., Overland Park, KS. Relief & Rehabilitation, Inc., Overland Park, KS. Reveille Productions, Incorporated, Wichita, KS. Richard Deschner Builders, Inc., Newton, KS. Robert A. Nash, M.D., P.A., Leawood, KS. Robert L. Schoof, P.A., Dodge City, KS. Robert Law Trucking, Inc., Wichita, KS. Roe Body Shop, Inc., Shawnee Mission, KS Rose London Registry, Inc., Prairie Village, KS. Roy Esterline Custom Tailors, Inc., Wichita, KS. RRC, Inc., Topeka, KS. S.F. Inc. of Kansas, Kansas City, KS. Santa Fe Ready-Mix, Inc., Olathe, KS. Saxton, Inc., Phoenix, AZ. Sealants International, Inc., Edna, KS. Shady Lawn Manor, Inc., Emporia, KS. Shanghai Gardens, Inc., Overland Park, KS. Shawnee Automotive Services, Inc., Topeka, KS. Shield Oil Company of Kansas, Inc., Tulsa, OK. Showcase Awards Inc., Haysville, KS. Sifers Corporation, Shawnee Mission, KS. Silk Scapes South Oliver, Inc., Wichita, KS. Southerland Homes, Inc., Stanley, KS. Specialized Aircraft Services, Inc., Wichita, KS. St. John Welding and Manufacturing, Inc., St. John, KS. Sterling Petroleum Company, Sterling, KS. Steven W. Baker, CPA, P.A., Prairie Village, KS. Stowe Chemical Company, Inc., Topeka, KS. Stratford Building Company, Leawood, KS. Stuart Owsley & Associates, P.A., Pittsburg, KS. Sunlite Corporation, Topeka, KS. Sunnylane Electric Incorporated, Wichita, KS. Tamrac Investments, Inc., Lansing, KS. Tartan Manufacturing Co., Inc., Kansas City, KS. The Bradbury Company of Puerto Rico, Inc., Moundridge, KS. The Bryan Corporation, Overland Park, KS. The Double S/S Saloon, Inc., Burns, KS. The Happy Housekeepers of Wichita, Inc., Wichita, KS. The Jordan Bakers, Inc., Topeka, KS. The Music Stand, Inc., Shawnee, KS. The Outback, Ltd., El Dorado, KS. This'n That Shops, Inc., Mission, KS. Thomas Insurance Agency, Inc., Oswego, KS. Top Development, Inc., Topeka, KS. Totman Seal Nut, Inc., McPherson, KS. Townsite Plaza Library Association, Topeka, KS. Tractor 6031, Inc., Fort Scott, KS. Tractor 6035, Inc., Topeka, KS. Tractor 6057, Inc., Topeka, KS. Tractor 6338, Inc., Topeka, KS. Tractor 8078, Inc., Osawatomie, KS. Training Dynamics, Inc., Hills, CA. Tri-Central Office Supply, Inc., Hays, KS. Trinity Barter System, Inc., Wichita, KS. Universal Management Corporation, Shawnee, KS. Unruh Drilling Program-1981 L.P., Leawood, KS. Venetian Club, Inc., Topeka, KS.

Victory Junction Restaurant, Inc., Kansas City, KS. Vitafilm-AVL, Inc., Mission, KS. Vito's Pizza, Inc., Tulsa, OK. W.M. Casebeer Co., Inc., Topeka, KS. West Sun, Inc., Goodland, KS. Wholesale Sheet Metal, Inc., Kansas City, KS. Wichita Crime Stoppers Program, Inc., Wichita, KS. Wichita Rental Service, Inc., Wichita, KS. Wiegers Farm Corporation, Marysville, KS. Winco Fireworks, Inc., Overland Park, KS. Wolf Oil Co., Inc., Wellington, KS. Yorkshire Limousine, Inc., Overland Park, KS. Yost Oil Operations, Inc., Russell, KS. Young's Welding, Inc., Chanute, KS. Zirkle Truck Line, Inc., Auburn, KS.

#### Foreign Corporations

Adolescent Resources Corporation, Kansas City, MO.

A.M.I. Mechanical, Inc., Temple Terrace, FL.

Ag-Chem Equipment Co., Inc., Edina, MN.

Allied Capital Group, Inc., Englewood, CO.

Abner Hood, Inc., Raytown, MO.

Apac-Kansas, Inc., Kansas City, KS.

Agrichem, Inc., Anoka, MN.

ARA Healthcare Nutrition Services, Inc., Philadelphia, PA. ARA Magazine & Book Division, Inc., Philadelphia, PA. ARA Services, Inc., Philadelphia, PA. Araserve, Inc., Philadelphia, PA. Armtek Corporation, New Haven, CT. Arrakis Enterprises, Inc., Prather, CA. Atec Associates, Inc., Indianapolis, IN. Auffenberg Enterprises of Kansas City, Inc., Belleville, IL. Austin Distributing & Manufacturing Corporation, Amarillo, TX. B & D Equities Inc., New York, NY. Belpar Environmental, Inc., Granite City, IL. Bennett-Carder & Associates, Inc., Borger, TX. Bestin Homes, Inc., Douglasville, GA. Blinder, Robinson & Co., Inc., Englewood, CO. Buchanan & Co., Inc., Jackson, MS. Buschart Office Products, Inc., St. Louis, MO. Canton Automated Systems, Kansas, Inc., Canton, OH. Carpet One Flooring & Interiors, Inc., Lenexa, KS. CDI Flooring & Interiors, Inc., Lenexa, KS. Charter Medical Executive Corporation, Macon, GA. Cimline Incorporated, Wilmington, DE. Commercial Molasses Corporation, San Francisco, CA. Commonwealth Ranchmart Theatre Corporation, Kansas City, MO. Compressor Systems, Inc., Midland, TX. Concord Computing Corporation, Woburn, MA. Congoleum Corporation, Portsmouth, NH. Cory Food Services, Philadelphia, PA. Craigmount Construction Company, Inc., Overland Park, TX. Crain Brothers, Inc., Grand Chenie, LA. Curtis Mathes Realty Corp., Irving, TX. Cypress Manufacturing Company, East St. Louis, MO. Davis Advertising Agency Inc., Westood, KS.

De Spain Energy Associates, Inc., Piedmont, OK. Defender Chemical Company, Columbia, SC. Delsac I, Inc., Wilmington, DE. Dominick Investor Services Corporation. New York, NY. Doss Aeronautical Services, Inc., Enterprise, AL. Dougherty, Dawkins, Strand & Yost Incorporated. Minneapolis, MN. Douglas Bremen & Co., Inc., Roslyn, NY. Edward B. Thomson Enterprises, Inc., Belton, MO. Executive Limousines of Kansas City, Inc., Kansas City, MO. Fattore Construction Company, Wilmington, DE. Flynn Energy Corp., Tulsa, OK. Ford, Bacon & Davis Construction Corporation, Monroe, LA. Fuel Economy Contracting Company, St. Paul, MN. Geo Seismic Services, Inc., Houston, TX. George P. Ballas Motors, Inc., Toledo, OH. Golden Buckeye Petroleum Corporation, Denver, CO. Gustafson, Inc., Plano, TX. H. J. Walter Corporation, Kansas City, KS. Harold H. Luiken & Sons, Inc., Steamboat Rock, IA. Health Care Associations, Ltd., Overland Park, KS. Hello Yellow, Inc., Lakewood, CO. High Plains Resources, Inc., Denver, CO. Hinkle Engineering, Inc., Oklahoma City, OK. HJ Energy Company, Bartlesville, OK. Hoover Universal, Inc., Milwaukee, WI. Horizon Products Incorporated, Kansas City, MO. Industrial Molasses Company, Inc., Englewood Cliffs, NJ. Inspex, Inc., Denver, CO. J and S, Inc., Oklahoma City, OK. J. C. Yates Construction Company, Inc., Greenville, TX. Keewes Service Company, Inc., Springfield, MO. Kelley Contract Dewatering Co., Glenview, IL. Kendal Construction, Inc., Englewood, CO. Kenworthy Air Freight Services, Inc., Philadelphia, PA. L. B. Price Mercantile Co., St. Louis, MO. Lend Lease Cars Inc., New Castle, DE. Lovegreen Turbine Services, Inc., Minneapolis, MN. Lowry Computer Products, Inc., Brighton, MI. Lundy Electronics & Systems, Inc., Glen Head, NY. M M Resources, Inc., Enid, OK. Macke Laundry Services, Inc., Beltsville, MD. Majec Training Consultants, Inc., Leawood, KS. Manley, Inc., Kansas City, MO. Martin-Brower Company, San Mateo, CA. MCFA, Inc., Lincoln, NE. Medical Arts Bureau, Inc., Somerset, NJ. Mediq Engineering and Maintenance Services, Inc., Pennsauken, NJ. Mega Petroleum Corporation, Dallas, TX. Mepco, Inc., St. Louis, MO. Merchants Wholesalers of Missouri, Inc., St. Louis, MO. Mid-States AG Chem Company, Inc., Fairmont, MN. Minerich, Inc., Richmond, KY. Mo-Kan Concrete Co., Inc., Olathe, KS. NCM Management Ltd., San Francisco, CA.

Neurex Corporation, Wilmington, DE. Norwood Marketing, Inc., Westwood, KS. Nova Natural Resources Corporation, Wilmington, DE. Oklahoma News Company, Inc., Philadelphia, PA. Olive Electronics, Inc., Boston, MA. Omni Exploration, Inc., Wilmington, DE. Ottawa Brimont Corporation, Ottawa, KS. Oxford Cheese Corporation, Oxford, NE. Panels Plus, Inc., Independence, MO. Paul Erickson, Inc., Kansas City, MO. Petro-Union Inc., Evansville, IN. Petroleum Fuel and Terminal Company, Clayton, MO. Piper, Jaffray & Hopwood Incorporated, Minneapolis, MN. Port-A-Port, Inc., Paso Robles, CA. Preventics, Inc., Kansas City, MO. Ram Asset Management Company, Oklahoma City, OK. Riley Stoker Corporation, Worcester, MA. Rose Restaurant Supply Co., Inc., Kansas City, MO. Ruscon Construction Company, Inc., Memphis, TN. Sally Beauty Company, Inc., Denton, TX. Seaboard Corporation, Newton, MA. Sentinel Property Management Corp., New York, NY. Shelter Components, Inc., Elkhart, IN. Shepler & Thomas, Inc., Evergreen, CO. Somerset Group, Inc., New York, NY. Special Olympics International, Inc., Washington, D.C. SSI Mobley Company, Inc., Kilgore, TX. Sterling Petroleum Operating Company, Sterling, KS. Sundance Operating Company, Enid, OK. Szabo Food Service, Inc., Oak Brook, IL. Taylor-Brown Operating, Inc., Denver, CO. Tel Plus North Central, Inc., Cincinnati, OH. The Barbers, Hairstyling for Men & Women, Inc., Minneapolis, MN. The Boc Group, Inc., Murray Hill, NJ. Tim Ryan and Associates, Inc., Overland Park, KS. Tip-Top Plumbing & Heating Co., Kansas City, MO. TJT Wheel & Axle Inc., Denton, TX. Torch Products Corp., Orange, NJ. Uniserv, Inc., Long Beach, CA. Victory Motors, Inc., Muskogee, OK. W. H. Reed Construction, Inc., Lee's Summit, MO. Western Leasing Company, McCook, NE. Western Wellchems, Inc., Denver, CO. Wichita Construction Company, Bowie, TX. Worldwide Motor Club, Inc., Oklahoma City, OK. Yellow Jacket Construction, Inc., Alvin, TX.

BILL GRAVES Secretary of State

Doc. No. 007885

(Published in the Kansas Register, May 25, 1989.)

#### NOTICE OF REDEMPTION Labette County, Kansas Single Family Mortgage Revenue Bonds 1980 Series A

Notice is hereby given that, pursuant to Section 3.01 of the Trust Indenture dated as of January 1, 1980, \$1,570,000 principal amount of bonds are called for redemption July 1, 1989, at the redemption price of 100 percent of the principal amount being redeemed plus accrued interest thereon to the redemption date. This notice was first published on Thursday, May 25, 1989, in the The Bond Buyer and the Kansas Register.

The serial numbers of the bearer bonds to be redeemed are as follows:

(NOTE: Coupons due July 1, 1989, should be presented in the normal manner. Coupons due January 1, 1990, and all subsequent coupons must be attached to bonds called for redemption.)

Due January 1, 1990: 465, 468, 487, 541 CUSIP 505395-AK

Due January 1, 1991: 550, 557, 564, 627, 634

**CUSIP 505395-AL** 

Due January 1, 1992: 656, 657, 667, 723, 733, 738

**CUSIP 505395-AM** 

Due January 1, 1993: 746, 779, 788, 808, 822, 853

**CUSIP 505395-AN** 

Due January 1, 1994: 870, 885, 918, 933, 953, 969

**CUSIP 505395-AP** 

Due January 1, 1995: 982, 996, 1005, 1045, 1049, 1066, 1067

CUSIP 505395-AO

Due January 1, 1996: 1122, 1142, 1166, 1172, 1193, 1200, 1219, 1241 **CUSIP 505395-AR** 

Due January 1, 1997: 1276, 1302, 1322, 1333, 1349, 1370, 1392, 1406

**CUSIP 505395-AS** Due January 1, 1998: 1434, 1462, 1480, 1506, 1507, 1534, 1546, 1572.

**CUSIP 505395-AT** 1578, 1613

Due January 1, 1999: 1638, 1649, 1653, 1702, 1706, 1743, 1744, 1762, **CUSIP 505395-AU** 1810

Due January 1, 2000: 1819, 1831, 1852, 1858, 1885, 1894, 1910, 1928, **CUSIP 505395-AV** 1956, 1992, 2028

	Due January	1, 2011	(CUSIP	<b>505395—AW</b> )
2064	2762	3504	4123	5218
2078	2815	3507	4176	5242
2128	2821	3510	4191	5250
0100	2022	0515	. 4000	2000

	-010	<b>550.</b>	11.0		0.00
2128	2821	3510	4191	5250	5858
2190	2855	3515	4283	5268	5882
2196	2896	3575	4335	5345	5887
2253	2952	3610	4406	5362	5896
2264	2995	3619	4420	5421	5901
2324	3002	3623	4467	5435	5916
2340	3025	3624	4468	5520	5928
2388	3026	3625	4480	5552	5931
2397	3041	3738	4502	5601	5984
2413	3075	3814	4511	5605	5986
2418	3109	3868	4555	5607	6003
2428	3137	3882	4585	5617	6016
2443	3149	3924	4634	5622	6101
2452	3170	3926	4705	5629	6106
2473	3195	3937	4747	5659	6124
<b>2486</b>	3225	3966	4823	5686	6135
2557	3331	3978	4850	5702	6190
2617	3332	3993	4935	5714	
2636	3443	4001	4975	5716	
2707	3475	4019	4982	5735	
2709	3477	4060	5090	5749	
2715	3487	4121	5094	5757	

The serial numbers of the registered bonds to be partially or fully redeemed in the amounts described below are as follows:

Due January 1, 1994: CUSIP 505395-AP

**Amount Called** Registered Bond Number \$ 5,000 R210

Due January 1, 1997: CUSIP 505395-AS

Registered Bond Number **Amount Called** \$ 5,000 R170

Due January 1, 1999: CUSIP 505395-AU

Registered Bond Number **Amount Called** R167 \$ 10,000

Due January 1, 2000: **CUSIP 505395-AV** 

Registered Bond Number **Amount Called** R168 \$ 5,000

Due January 1, 2011: CUSIP 505395-AW

•	
Registered Bond Number	Amount Called
R176	\$ 15,000
R186	5,000
R199	5,000
R203	5,000
R204	5,000
R211	200,000
R212	210,000
R215	5,000

Payment of the redemption price of the bearer bonds and registered bonds to be redeemed will be made at Security Bank of Kansas City, One Security Plaza, Kansas City, KS 66117. To avoid a 20 percent backup withholding required by the Interest and Dividend Tax Act of 1983, bondholders should submit certified taxpayer identification numbers on I.R.S. Form W-9 when presenting their securities for redemption.

Notice is hereby given that on and after July 1, 1989, interest on the bonds hereby called for redemption shall cease to accrue.

> Security Bank of Kansas City Kansas City, Kansas, Trustee

Doc. No. 007891

5763 5789 (Published in the Kansas Register, May 25, 1989.)

# NOTICE OF BOND SALE \$235,000

Fire District Improvement Bonds Series 1989

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Johnson County Rural Fire District No. 3 **Iohnson County, Kansas** (general obligations payable from unlimited ad valorem taxes)

Sealed Bids

Sealed bids will be received by Johnson County Rural Fire District No. 3, Johnson County, Kansas, on behalf of the governing body of the district in the office of the secretary at Fire District No. 3, P.O. Box 645, DeSoto, KS 66018, or the fire station at 98th and Kill Creek Road, DeSoto, Kansas, until 10 a.m. C.D.T. on June 8, 1989, for the purchase of an issue of the district's Fire District Improvement Bonds, Series 1989, in the aggregate principal amount of \$235,000 hereinafter described. All bids will be publicly opened and read at said time and place and will be acted upon by the governing body of the

district at a meeting to be held immediately thereafter. No oral or auction bids will be considered.

#### **Bond Details**

The bonds will consist of fully registered bonds in denominations of \$5,000 or any integral multiple thereof, dated July 1, 1989, and becoming due serially on November 1 in the years as follows:

\$235,000
Fire District Improvement Bonds
Series 1989

Maturity November 1	Principal Amount
1990	\$15.000
1991	• • • • • • • • • • • • • • • • • • • •
1992	20,000
1993	20,000
1993	20,000
	20,000
1995	25,099
1996	25,000
1997	30,000
1998	30,000
1999	30,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on May 1 and November 1 in each year, beginning on May 1, 1990.

# Place of Payment and Bond Registration

The principal of and interest on the bonds will be payable in lawful money of the United States of America by check or draft of the Kansas State Treasurer (the paying agent and bond registrar). The principal of the bonds will be payable at maturity to the registered owners upon presentation and surrender of the bonds at the office of the paying agent. Interest on bonds will be paid by check or draft mailed by the paying agent to the registered owners thereof whose names are on the registration books of the bond registrar as of the 15th day of the month preceding each interest payment date. The bonds will be registered pursuant to a plan of registration approved by the district and the Kansas Attorney General. The bonds will be registered as fully registered certificated bonds.

The district will pay for the fees of the bond registrar for registration and transfer of the bonds and will also pay for printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the bond registrar, will be the responsibility of the bondowners.

The number and denominations of the bonds and the names, addresses and Social Security or taxpayer identification numbers of the registered owners shall be submitted in writing by the successful bidder to the district and bond registrar no later than 10 days after the sale date. In the absence of such information, the district will deliver one bond per maturity registered in the name of the successful bidder. The initial reoffering price to the public by the original purchaser shall be furnished to the district at least one week prior to the closing date. A certificate setting forth such initial reoffering price to the public shall be furnished to the district by the successful bidder at closing.

#### Conditions of Bids

Proposals will be received on the bonds bearing such rate or rates of interest, as may be specified by the bidders, subject to the following conditions: The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be a multiple of 1/8 or 1/20 of 1 percent. No specified interest rate may exceed the index of treasury bonds published by the weekly Credit Markets in New York, New York, on the Monday preceding the day on which the bonds are sold, plus 2 percent. No rate specified shall be more than 1 percent less than that specified for any earlier maturity. No bid of less than 100 percent of the principal amount of the bonds and accrued interest will be considered. Each bid must specify the total interest cost to the district during the term of the bonds on the basis of such bid, the premium, if any, offered by the bidder, and the net interest cost to the district on the basis of such bid.

#### **Basis of Award**

The award of the bonds will be made on the basis of the lowest net interest cost to the district, which will be determined by subtracting the amount of the premium bid, if any, from the total interest cost on the bonds. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern and the interest rates specified in the bid shall be adjusted accordingly. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the governing body of the district will determine which bid or bids, if any, shall be accepted, and its determination will be final.

#### Authority, Purpose and Security

The bonds are being issued pursuant to and in full compliance with the constitution and statutes of the state of Kansas, including K.S.A. 19-3601 et seq., as may be amended, for the purpose of paying the cost of constructing a fire station and the purchase of fire-fighting equipment and supplies, prescribing the form and details of the bonds and providing for the levy and collection of an annual tax for the purpose of paying the principal of and interest on the bonds.

The bonds will constitute general obligations of the district and are payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount on all the taxable tangible property, real and personal, within the territorial limits of the district.

# Legal Opinion and Tax Exemption

In the opinion of Burke, Williams, Sorensen & Gaar, Overland Park, Kansas, bond counsel, assuming continued compliance by the district with the terms of the resolution authorizing the issuance of the bonds (the bond resolution), under existing law, the interest on the bonds: (a) is excludable from gross income for federal income tax purposes, and (b) is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, it should be noted that with respect to corporations (as defined for federal income tax purposes), such interest is taken into account in determining adjusted net book income (adjusted current earnings for taxable years ending after December 31, 1989) for the purposes of computing the

alternative minimum tax imposed on such corporations. No opinion is expressed regarding other federal tax consequences arising with respect to the bonds.

The interest on the bonds is excludable from computation of Kansas adjusted gross income whether or not

included in federal adjusted gross income.

The district has designated the bonds as "qualified taxexempt obligations" within the meaning of Section 265(b)(3) of the code.

**Delivery and Payment** 

The district will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder within 45 days after the date of sale at such bank or trust company as may be specified by the successful bidder and is acceptable to the district in Johnson County, Kansas, or Kansas City, Missouri. Delivery elsewhere will be at the expense of the successful bidder. The successful bidder will be furnished with a certified transcript of the proceedings evidencing the authorization and issuance of the bonds and the usual closing proofs, which will include a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds shall be made in Federal Reserve funds or other funds, immediately subject to use by the district.

The successful bidder shall make a bona fide public offering of the bonds, and, as a condition to the district's obligation to deliver the bonds, the successful bidder must furnish to the district at least one week prior to the closing date the initial reoffering price to the public and at closing a certificate acceptable to bond counsel: (a) specifying the reoffering price at which a substantial amount (at least 10 percent of the bonds of each maturity of the bonds was sold to the public (excluding bond houses, brokers and other intermediaries), and (b) certifying as to the accuracy of such reoffering price.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America in the amount of \$4,700, payable to the order of the district to secure the district from any loss. If a bid is accepted, said check, or the proceeds thereof, will be held by the district until the bidder has complied with all of the terms and conditions of this notice. No interest will be paid upon the deposit made by any bidder. Checks will be returned to the bidder if the bid is not accepted. The check of the successful bidder will be returned to the successful bidder or deducted from the purchase price, at the option of the district. If a bid is accepted but the district fails to deliver the bonds to the bidder in accordance with the terms and conditions of this notice, said check, or the proceeds thereof, will be returned to the bidder. If a bid is accepted but the bidder defaults in the performance of any of the terms and conditions of this notice, the proceeds of such check will be retained by the district as and for liquidated damages.

## **CUSIP** Numbers

CUSIP identification numbers will be printed on certificated bonds, but neither the failure to print such number on or assign such number to any bond nor any error with respect thereto will constitute cause for failure or refusal by the successful bidder thereof to accept delivery of and pay for the bonds in accordance with the terms of notice. All expenses in relation to the assigning and printing of CUSIP numbers on the bonds will be paid by the district.

**Bond Rating** 

The district does not intend to apply to any of the national rating services for a rating on the bonds herein offered for sale.

#### **Bid Forms**

All bids must be made on forms which may be procured from the district's secretary. No additions or alterations in such forms may be made and any erasures may cause rejection of any bid. The district reserves the right to waive irregularities and to reject any and all bids.

#### **Submission of Bids**

Bids must be submitted in separate sealed envelopes addressed to the district and marked "Proposal for the Purchase of Fire District Improvement Bonds, Series 1989, of Johnson County Rural Fire District No. 3." Bids may be submitted by mail or delivered in person and must be received by the district's secretary prior to 10 a.m. C.D.T. on Thursday, June 8, 1989, at Fire District No. 3, P.O. Box 645, DeSoto, KS 66018, or the Fire Station at 98th and Kill Creek Road, DeSoto.

# Assessed Valuation and Indebtedness

The total assessed valuation of the taxable tangible property within the district as of December 1988, for computation of bond debt limitation, is \$3,287,730.

The total general obligation indebtedness of the district as of the date of the bonds, including the bonds being sold, is \$305,000.

#### Official Statement

The district has prepared a preliminary offficial statement dated May 25, 1989, copies of which may be obtained from the district's secretary. Upon the sale of the bonds, at the request of the successful bidder, the district will furnish the successful bidder with a reasonable number of copies thereof without additional cost. Additional copies may be ordered at the successful bidder's expense.

#### **Additional Information**

Additional information regarding the bonds may be obtained form the district's counsel, Richard N. Roe, Esq., (913) 782-0422.

Dated May 25, 1989.

Larry Kroemer, Secretary Rural Fire District No. 3

Doc. No. 007888

(Published in the Kansas Register, May 25, 1989.)

NOTICE OF BOND SALE
\$260,000
the City of Paola, Kansas
General Obligation Bonds
Series B, 1989
(general obligation bonds payable from
unlimited ad valorem taxes)

#### Sealed Bids

Sealed bids for the purchase of \$260,000 principal amount of General Obligation Bonds, Series B, 1989, of the city hereinafter described, will be received by the undersigned, city clerk of the city of Paola, Kansas, on behalf of the governing body of the city at City Hall, Paola, until 4:30 p.m. C.D.T. on Tuesday, June 13, 1989. All bids will be publicly opened and read at said time and place and will be acted upon by the city immediately thereafter. No oral or auction bids will be considered.

# **Bond Details**

The bonds will consist of fully registered bonds without coupons in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated as of June 1, 1989, and will become due serially on December 1 in the years as follows:

Year	Principal Amount
1990	\$ 20,000
1991	20,000
1992	20,000
1993	25,000
1994	25,000
1995	25,000
1996	30,000
1997	30,000
1998	30,000
1999	35,000

The bonds will bear interest at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on June 1 and December 1 in each year, beginning December 1, 1989.

# Place of Payment and Bond Registration

The principal of and interest on the bonds will be payable in lawful money of the United States of America by check or draft of the Kansas State Treasurer, Topeka, Kansas (the paying agent and bond registrar). The principal of the bonds will be payable at maturity to the registered owners upon presentation and surrender of the bonds at the office of the paying agent. Interest on the bonds will be paid by check or draft mailed by the paying agent to the persons in whose names the bonds are registered on the registration books maintained by the bond registrar at the close of business on the record date for such interest, which shall be the 15th day (whether or not a business day) of the calendar month preceding such interest payment date.

The city will pay the fees of the bond registrar for registration and transfer of the bonds and will also pay for printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the bond registrar, will be the responsibility of the bondowners.

#### Conditions of Bids

Proposals will be received on the bonds bearing such

rate or rates of interest as may be specified by the bidders, subject to the following conditions: The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be a multiple of 1/8 or 1/20 of 1 percent. No interest rate shall exceed the index of treasury bonds published by the weekly Muni Week, also known as Credit Markets, in New York, New York, on the Monday next preceding the day on which the bonds are sold, plus 2 percent. The difference between the highest rate specified and the lowest rate specified shall not exceed 2 percent. No supplemental interest payments will be authorized. No bid of less than the principal amount of the bonds and accrued interest will be considered. Each bid shall specify the total interest cost to the city during the life of the bond issue on the basis of such bid, the premium, if any, offered by the bidder, and the net interest cost to the city on the basis of such bid. Each bid shall also specify the average annual net interest rate to the city on the basis of such bid. Bidders shall specify in the bid form the prices (exclusive of accrued interest), expressed as a dollar price, at which the bidder intends that each maturity amount of the bonds shall be initially offered to the public (the initial reoffering prices).

#### **Basis of Award**

The award of the bonds will be made on the basis of the lowest net interest cost of the city, which will be determined by subtracting the amount of the premium bid, if any, from the total interest cost to the city. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern and the interest rates specified in the bid shall be adjusted accordingly. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the city shall determine which bid, if any, shall be accepted, and its determination shall be final.

# Authorization, Purpose and Security for the Bonds

The bonds are being authorized and issued to permanently finance a portion of the costs of improving the system of waterworks of said city. The bonds will be general obligations of the city payable as to both principal and interest from ad valorem taxes which may be levied, without limitation as to rate or amount on all the taxable tangible property, real and personal, within the territorial limits of the city, pursuant to K.S.A. 12-836 to K.S.A. 12-840, both inclusive.

# Internal Revenue Code of 1986

The Internal Revenue Code of 1986 imposes requirements on the city which must be met subsequent to the issuance of the bonds by the city and, as a result, the city will and does hereby covenant that it will diligently undertake those steps necessary to maintain the tax-exempt status of the bonds. The city's failure to comply with such requirements could adversely affect the tax-exempt status of the bonds. Purchasers of the bonds should be aware that should the bonds lose their status as tax-exempt obligations as a result of the city's failure to comply with such requirements, the bonds are neither callable nor will the rate of interest on the bonds be adjusted to reflect such circumstances.

The code includes interest on tax-exempt obligations,

such as the bonds, in the adjusted net book income of certain corporations for taxable years beginning after December 31, 1986, and includes, through 1989, in the calculation of alternative minimum taxable income one-half of the excess of a corporation's adjusted net book income over its alternative minimum taxable income (determined without regard to this adjustment and prior to reduction for certain net operating losses). After 1989, the use of "book income" will be replaced by "adjusted current earnings," with certain other adjustments. Furthermore, Section 59A of the code, as added by the Superfund Amendments and Reauthorization Act of 1986, provides for a new environmental tax generally based on corporate alternative minimum taxable income. The amount of the tax is equal to 0.12 percent of the excess of alternative minimum taxable income, without regard to net operating losses and the deduction for this tax, over \$2 million. The environmental tax is imposed whether or not the taxpayer is subject to the alternative minimum tax. The environmental tax, which is effective for taxable years beginning after December 31, 1986, may subject certain bondowners to additional taxation for interest earned on the bonds.

The code also requires property and casualty insurance companies, for taxable years beginning on or after January 1, 1987, to reduce the amount of their deductible underwriting losses by a percentage of the amount of taxexempt interest received or accrued on obligations acquired after August 7, 1986.

With the exception of certain "qualified tax-exempt obligations," the code provides that banks and thrift institutions may not deduct any portion of the interest cost of purchasing or carrying tax-exempt obligations such as the bonds if such interest cost is incurred in taxable years ending after December 31, 1986, with respect to obligations acquired after August 7, 1986. The city does intend to designate the bonds as "qualified tax-exempt obligations" under Section 265 of the code.

#### Legal Opinion

The bonds will be sold subject to the legal opinion of Nichols and Wolfe Chartered, Topeka, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the city, printed on the bonds and delivered to the successful bidder when the bonds are delivered. Said opinion will also state that in the opinion of bond counsel, assuming continued compliance by the city with the provisions of the ordinance authorizing the issuance of the bonds and the code, under existing law, the interest on the bonds is exempt from federal income taxation. Interest on the bonds will also be excludable from the computation of Kansas adjusted gross income for taxable years commencing after December 31, 1987.

#### **Delivery and Payment**

The city will pay for printing the bonds and will deliver the bonds, without cost to the successful bidder, properly prepared, executed and registered, on or prior to July 10, 1989, at such bank or trust company in the state of Kansas or the greater metropolitan area of Kansas City, Kansas, as may be specified by the successful bidder. Delivery elsewhere will be the cost of the successful bidder. Said bidder will also be furnished with a certified transcript of the proceedings evidencing the authorization and issuance of the bonds and the usual closing documents, including a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds shall be made in Federal Reserve funds, immediately subject to use by the city. The denominations of the bonds and the names, addresses and Social Security or taxpayer identification numbers of the registered owners shall be submitted in writing by the successful bidder to the city and bond registrar not later than 4 p.m. C.D.T. on June 26, 1989. In the absence of such information, the city will deliver bonds in the denomination of each maturity registered in the name of the successful bidder.

The successful bidder shall furnish the city by 4 p.m. C.D.T. on June 26, 1989, a certificate acceptable to the city's bond counsel to the effect that: (i) the successful bidder has made a bona fide public offering of the bonds at the initial reoffering prices; and (ii) a substantial amount of the bonds was sold to the public (excluding brokers and other intermediaries) at such initial reoffering prices. Such certificate shall state that: (1) it is made on the best knowledge, information and belief of the successful bidder; and (2) 10 percent or more in par amount of the bonds of each maturity was sold the public at or below the initial reoffering prices (such amount being sufficient to establish the sale of a "substantial amount" of the bonds).

## Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America in the amount of \$5,200, payable to the order of the city to secure the city from any loss resulting from the failure of the bidder to comply with the terms of the bid. No interest will be paid upon the deposit made by the successful bidder. Said check shall be returned to the bidder if the bid is not accepted. If a bid is accepted, said check shall be held by the city until the bidder shall have complied with all of the terms and conditions of this notice, at which time said check shall be returned to the successful bidder or deducted from the purchase price at the option of the city. If a bid is accepted but the city shall fail to deliver the bonds to the bidder in accordance with the terms and conditions of this notice, said check shall be returned to the bidder. If a bid is accepted but the bidder shall default in the performance of any of the terms and conditions of this notice, the proceeds of such check shall be forfeited to the city with the city reserving its right to pursue any other remedies available to it which may arise out of the bidder's default in its performance.

#### **CUSIP** Numbers

CUSIP identification numbers will be printed on the bonds, but neither the failure to print such number on any bond nor any error with respect thereto shall constitute cause for failure or refusal by the purchaser thereof to accept delivery of and pay for the bonds in accordance with the terms of this notice. All expenses in relation to the assignment and printing of CUSIP numbers on the bonds will be paid for by the city.

#### **Bid Forms**

All bids must be made on forms which may be procured (continued)

from the city clerk. No additions or alterations in such forms shall be made and any erasures may cause rejection of any bid. The city reserves the right to waive irregularities and to reject any or all bids.

#### Submission of Bids

Bids must be submitted in sealed envelopes addressed to the undersigned city clerk and marked "Proposal for the Purchase of General Obligation Bonds." Bids may be submitted by mail or delivered in person to the undersigned at the City Hall and must be received by the undersigned prior to 4:30 p.m. C.D.T. on Tuesday, June 13, 1989.

# Assessed Valuation and Indebtedness

The total assessed valuation of the taxable tangible property within the city for the year 1989 is \$14,954,447. The

total general obligation bonded indebtedness of the city as of the date of the bonds, including the bonds, is \$3,578,000, including, as of the date of the bonds, temporary notes outstanding in the principal amount of \$605,000, of which \$235,000 will be retired out of the proceeds of the bonds herein offered for sale.

Dated May 9, 1989.

THE CITY OF PAOLA, KANSAS
By: Jill Ann Holmes
City Clerk
City Hall
P.O. Box 409
Paola, KS 66071
(913) 294-2397

Doc. No. 007881

#### State of Kansas

# OFFICE OF JUDICIAL ADMINISTRATION COURT OF APPEALS DOCKET

(Note: Dates and times of arguments are subject to change.)

Kansas Court of Appeals
Ford County Courthouse, 101 W. Spruce
Dodge City, Kansas

Before Abbott, C.J.; Rulon and Lewis, JJ.

Tuesday, May 30, 1989 1:00 p.m.

Case No.	Case Name	Attorneys	County
62,745	Garold McDowell and Colsta McDowell, Appellants, v.	Harry Bleeker	Rooks
	Farm Bureau Mutual Insurance Co., Appellee.	Tom Berscheidt Lowell F. Hahan	
62,882	In the Matter of the Marriage of Douglas E. Patten and Josephine Patten.	Dean K. Ryan Keen K. Brantley Ed Gaschler	Greeley
61,803	Wayne Billings, Appellee,	Harry Bleeker	Hodgeman
	Farm Bureau Mutual Insurance Co., Inc., Appellant.	Tom Berscheidt	
	2:	00 p.m.	
62,733	American Family Mutual Insurance Co., Appellant,	Jack E. Dalton	Comanche
5	Ronald C. Lehl, Ronald Maris and Talma Maris, Appellees.	Byron G. Larson Harry Bleeker David Steed	

63,130	In the Matter of the Estate of Ruby H. Hall, deceased.	Donald E. Shultz David J. Rebein		Finney
62,994	M.M. Burke, et al., Appellants,	Dan W. Forker, Jr.		Sedgwick
•	v. F. B. Kubik and Co., et al., Appellees.	James M. Armstrong		Section 1995 The Section 1995 The Section 1995
	Crawford (	ourt of Appeals County Courthouse ard, Kansas		
	Before Abbott, C	.J.; Rulon and Lewis, JJ.		
	Wednesd	ay, May 31, 1989		
	1	1:00 a.m.		
Case No.	Case Name	Attorneys		County
62,126	H. G. Roberts Foundation, Inc., Appellant,	Kevin F. Mitchelson		Labette
	The First National Bank & Trust Co., Appellee.	Richard C. Dearth		
63,088	Cherokee County Mental Health Center, Inc., Appellant,	Timothy A. Short		Cherokee
	v. St. Paul Fire & Marine Insurance Co. and The Hartley Agency, Inc., Appellees.	Bill Wachter Harold S. Youngentob		
62,723	State of Kansas, Appellee,	James K. Craig Attorney General		Labette
	James Lee Moore, Appellant.	Bradley Smoot		
	<b>1:</b>	30 p.m.	,	
62,937	Norman Walter Rockwell and Alyce Marilyn Rockwell, Appellants,	Morris D. Hildreth		Montgomery
	N. Ramesh Dayaram Shura and Daksha Shura, Appellees.	Thomas A. DeVore		
63,062	State Farm Automobile Insurance Co., Appellee,	Jack Lively		Neosho
	James A. Cummings, Charles C. Pinnell, Lisa Vest, Angie Vest, Clarence Vest, and Vivian L. Vest Pinnell, Appellants.	Michael L. Hodges Daryl D. Alquist		
62,695	In the Matter of the Marriage of Paige E. Green and Jack L. Green.	Larry A. Prauser Sara Beezley		Cherokee
	Summary Calend	lar—No Oral Argument		1 - 2 Mar - 1
62,721	Terry Scott Loop, Appellant,	Reid T. Nelson		Crawford
	V. State of Kansas, Appellee.	Carla J. Stovall Attorney General		(continued)

## Kansas Court of Appeals Miami County Courthouse, 120 S. Pearl Paola, Kansas

# Before Briscoe, P. J.; Elliott and Gernon, JJ.

Tuesday, May 30, 1989 1:00 p.m.

Case No.	Case Name	Attorneys		County
62,244	State of Kansas, Appellee,	Gunnar A. Sundby Attorney General		Atchison
. '	Jody D. Scott, Apellant.	Joan E. Adams J. David Farris		
63,092	State of Kansas, Appellant,	Thomas J. Bath Attorney General		Johnson
	Gerard S. Windes, Appellee.	John Ivan	en e	
62,393	State of Kansas, Appellee,	Nick Tomasic Attorney General		Wyandotte
	v. Curtis Rush, Appellant.	Jessica R. Kunen		
	2:	00 p.m.		
62,512	State of Kansas, Appellee,	Nick Tomasic Attorney General		Wyandotte
	Thomas Wayne Whitlow, Appellant.	Jessica R. Kunen		e e e e e e e e e e e e e e e e e e e
61,819	Sherman Galloway, Appellant,	Sherri E. Loveland		Douglas
	State of Kansas, Appellee.	James Flory Attorney General		
62,719	Universal Underwriters Insurance Co., Appellees,	Paul Hasty, Jr.		Johnson
	American States Insurance Co., Appellant.	Mark Beam Ward		
		y, May 31, 1989 9:00 a.m.		
Case No.	Case Name	Attorneys		County
61,868	Glenda B. Olivas, Appellant, v.	Clarence R. Wietharn		Johnson
	Shawnee Mission Medical Center and St. Paul Fire & Marine Insurance Co. and/or Kansas Workers' Compensation Fund, Appellees.	Frank Weidling James E. Martin J. Paul Maurin III		

62,556	Griffin Crawford and Vivian Crawford, Appellees,	Park McGee		Johnson
	Board of County Commission of Johnson County and William E. O'Brien, Treasurer, Appellants.	Philip S. Harness	•	
	10:	00 a.m.		•
	•			
62,519	SLC of North America, Inc., Appellant,	Gordon N. Myerson James C. Morrow Dennis Clyde		Johnson
	V. First National Bank of Olathe, and Robert V. Caffarelli, Appellees.	Richard N. Roe Robert V. Caffarelli		
63,028	Cedar Creek Properties, Inc. and Ash Grove Cement Co., Appellants,	John J. Gardner LeeAnne Hays Gillaspie		Johnson
	Board of County Commissioners of Johnson County, et al., Appellees.	John Anderson, Jr. R. Scott Beeler		
4		30 p.m.		
62,906	Murphy Oil Company, Inc., Appellant,	W. Irving Shaw		Lyon
	Casey's General Stores, Inc., Board of County Commissioners of Lyon County; City of Olpe; and Kansas Department of Transportation, Appellees.	Larry Putnam Phil Winter Don Krueger Max Rowinsky		in a second
63,131	Deffenbaugh Disposal Services, Inc., dba Wyandotte County Landfill, Appellant,	Rodney L. Turner		Wyandotte
	v. City of Kansas City, Kansas, Appellee.	N. Cason Boudreau		
	Summary Calend	lar—No Oral Argument		
				_
63,009	State of Kansas, Appellee,	Steven J. Obermeier Attorney General		Johnson
-	v. Jerry Andrew Watson, Appellant.	Roger L. Sherman		
62,908	Carroll Edward Noel, Jr., Appellant,	Rick Kittel Howard Washburn	·	Wyandotte
	v. State of Kansas, Appellee.	Nick Tomasic Attorney General		· ,
62,662	In the Matter of M.L.R., a minor child.	Joyce Fackler Hendrix Jon K. Lowe Robert L. Pinet Clyde M. Burns		Franklin

Kansas Court of Appeals Courtroom 11-1, 11th Floor, Sedgwick County Courthouse Wichita, Kansas

Before Brazil, P. J.; Rees, J.; and John W. Brookens, District Judge Retired, assigned.

> Tuesday, May 30, 1989 1:00 p.m.

		F		
Case No.	Case Name	Attorneys		County
62,157	Elmer L. Anglin, Appellee,	Fred A. Johnson		Sedgwick
	v. City of Wichita Police Department, Appellant, and Workers' Compensation Fund.	Stephen J. Jones Janet S. Helsel	e som en en de dage. Os op de forskeper	
62,857	Avis A. Solis and Timothy F. Noonan, Appellees,	Randy Troutt Gerald W. Scott		Sedgwick
	Farm Bureau Mutual Insurance Co., Inc., Appellant.	H. E. Jones Jane D. Hanisch		
62,859	In the Interest of B.C.R., a juvenile offender.	Phyllis Webster Rebecca L. Pilshaw Julie L. Orr		Butler
	2	:00 p.m.	ga i i	
63,074	Andy Anderson Excavating, Inc., and Andy Anderson, Appellants.	Michael D. Herd		Sedgwick
	v. National Bank of Andover, et al., and T. G. "Bud" Williamson, Appellees.	Robert Kaplan Kurt A. Harper Roger M. Sherwood Russell L. Mills		
63,129	In the Matter of the Marriage of Beverly A. Pray and Bruce S. Pray.	Thomas Boone Ross Wichman		Ellis
63,284	Darland Victor Breit, Appellant,	Jack Shelton	e	Sedgwick
	Connecticut Mutual Life Insurance Co., Appellee.	Steven M. Kerwick		
	Wednesda	y, May 31, 1989		
	•	9:00 a.m.		
Case No.	Case Name	Attorneys		County
62,503	State of Kansas, Appellee,	Mona Furst Attorney General	en er en	Sedgwick
	Robert A. King, Appellant.	Charles A. O'Hara		
62,059	State of Kansas, Appellee,	Debra S. Byrd Attorney General	en e	Sedgwick
	v. Ernesto Barker, Appellant.	Steven R. Zinn	ting of the second seco	

62,620	Gary Lee Welshans, Appellant,	Reid T. Nelson		Sedgwick
	V. State of Kansas, Appellee.	Mona Furst Attorney General		
		10:00 a.m.		
62,664	Tony McHenry, Appellant,	Karen Mayberry	et .	Reno
	v. State of Kansas, Appellee.	Tim Chambers Attorney General		
63,155	James H. Tjaden, Appellee,	Jeffery Carmichael		Sedgwick
	John S. Toohey, et al., Appellants.	James M. Munyon		
<b>62,808</b>	Benjamin M. Giles, Jr., individual and dba Giles Rickords & Marsh, Appellant	Robert A. Schartz		Sedgwick
	v. Kenneth Beck, Appellee.	Kenneth F. Beck		
,		1:30 p.m.		
62,759 (SC)	State of Kansas, Appellee,	Tim Chambers Attorney General		Reno
	v. Kevin R. Drum, Appellant.	Reid T. Nelson		
62,724	State of Kansas, Appellee,	William E. Neal, Jr. Attorney General		Reno
	v. Richard J. Olson, Appellant.	Steven R. Zinn		
62,880	In the Interest of K.L.B., a minor.	E. Jolene Rooney Pam Guizlo Jon S. Womack William R. Griffith		Sedgwick
	and the second s			

Kansas Court of Appeals Court of Appeals Courtroom, 2nd Floor, Judicial Center Topeka, Kansas

Before Davis, P.J.; Larson, J.; and Ron Rogg, District Judge, assigned.

> Tuesday, May 30, 1989 1:00 p.m.

Case No.	Case Name	Attorneys	County
62,698	City of Manhattan, Appellee,	Sheila P. Hochhauser	Riley
	v. John E. Prevost, Appellant.	Charles Clack	
62,926	Linda Marie Robison, Appellant,	Larry L. Livingood	Dickinson
	v. David Lynn Robison, Appellee.	David O. Alegria	(continued,

<del></del>				VI AFFL	ALS DUCKE
62,616	Eddie D. Cox, Appellant,	Jessica R. Kunen	,		Geary
	State of Kansas, Appellee.	Joyce B. Crandon Attorney General			
		2:30 p.m.			
62,545	State of Kansas, Appellee,	Gene Olander Attorney General			Shawnee
	v. Deborah R. Richardson, Appellant.	Steven R. Zinn			•
62,121	State of Kansas, Appellee,	Gerald E. Wells Attorney General			Douglas
	v. Gwendolyn J. Van Zile, Sr., aka Gwendolyn J. Claymore, Appellant.	Jessica R. Kunen			
	X27. 1	1 25 22 222	٠		\$1.4
	Wednes	day, May 31, 1989			
		9:00 a.m.		·	
Case No.	Case Name	Attorneys			County
63,029	David D. Greenberg, Appellant, v.	Steven R. Wiechman			Shawnee
	Stormont-Vail Regional Medical Center, Appellee.	Arthur E. Palmer		2	
62,974	Cynthia Parker, Appellant,	Alan V. Johnson Martha A. Peterson			Shawnee
	v. Kansas Neurological Institute, Appellee.	Matthew W. Boddington			
		10:00 a.m.			
63,147	Shirley Barnett, Appellee,	Gordon G. Atcheson	·		Johnson
	Elizabeth A. Drees, Appellee, and	William P. Coates, Jr.			•
	Joseph Lichtor, M.D., Appellant.	Timothy B. Phelps			***************************************
61,038	State of Kansas, Appellee,	Gene M. Olander Attorney General		*	Shawnee
	William E. Lee, Appellant.	Kathleen Neff			
•	Summary Calen	dar—No Oral Argument			
62,781	State of Kansas, Appellee, v.	Gene Olander Attorney General		•	Shawnee
	Ronald D. Bailey, Appellant.	Steven R. Zinn	,		
62,785	State of Kansas, Appellee, v.	David B. Debenham Attorney General			Shawnee
	Thomas A. Butts, Appellant.	Charles Dedmon			

62,860	State of Kansas, Appellee,	Steven Opat Attorney General		Geary
	v. Steven J. Werle, Appellant.	Reid T. Nelson		
62,999	State of Kansas, Appellee,	Ken R. Smith Attorney General		Geary
e e	v. James Sturdivant, Appellant.	Jessica R. Kunen		

# Before Abbott, C.J.; Davis and Larson, JJ.

Thursday, June 1, 1989 9:30 a.m.

Case No.	Case Name	Attorneys	County
63,188	Dennis D. Horkman, Appellee,	Thomas M. Tuggle	Republic
•	William A. Borchardt, Appellant.	Frank G. Spurney	
62,643	North Central Kansas Production Credit Association, Appellee,	Don Noah Charles S. Arthur	Republic
	V. Curtis Hansen, et al., Appellants.	Curtis and Blanche Hansen, pro se Randy Hansen, pro se Billy Hansen, pro se Frank G. Spurney, Joe Hansen, Dennis and Melba Hansen	
62,644	North Central Kansas Production Credit Association, Appellee.	Don Noah	Republic
	BDR Farms, Inc., Billy Hansen, Randy Hansen, and Dennis Hansen, Appellants.	Randy Hansen, pro se Billy Hansen, pro se Frank G. Spurney	
	Summary Calend	lar No Oral Argument	
62,843	Larry R. Wassenberg, Appellant,	Jessica R. Kunen	Marshall
	State of Kansas, Appellee.	Willim Halvorson Attorney General	LEWIS C CARTE

LEWIS C. CARTER Clerk of the Appellate Courts

Doc. No. 007882

# State of Kansas OFFICE OF SECRETARY OF STATE

I, Bill Graves, Secretary of State of the State of Kansas, do hereby certify that each of the following bills is a correct copy of the original enrolled bill now on file in my office.

In Testimony Whereof, I have hereunto subscribed my name and affixed my official seal.

BILL GRAVES Secretary of State

(Published in the Kansas Register, May 25, 1989.)

#### HOUSE BILL No. 2553

An ACT concerning state officers and employees; relating to salaries and compensation; authorizing and providing for certain increases and certain payments for longevity pay; making appropriations for the fiscal year ending June 30, 1990, and authorizing certain transfers and adjustments in expenditure limitations therefor.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) The governor is hereby authorized and directed to modify the pay plan adopted for fiscal year 1989, in accordance with this section and to adopt such pay plan as so modified. The existing pay plan shall be modified (1) to provide for an increase of 3% adjusted to the nearest dollar in each monthly step of the schedule of salary and wage ranges and steps of such pay plan or the equivalent increase for payroll periods other than monthly, (2) to replace the three-year period between steps above step D in each pay range with a one-year period between such steps, and (3) by adding two additional steps at the top of each pay range of the existing pay plan. The pay plan adopted by the governor under this subsection shall be the pay plan for the classified service under the Kansas civil service act and shall be effective on the first day of the first payroll period which is chargeable to the fiscal year ending on June 30, 1990. Such pay plan shall be subject to modification and approval as provided under K.S.A. 75-2938 and amendments thereto and to any enactments of the legislature applicable thereto.

(b) For purposes of K.S.A. 46-137a, 46-137b, 75-3111a and 75-3120l and amendments thereto, the adoption of the new classified service pay plan under subsection (a) shall be construed to constitute an increase in the rates of compensation of the pay plan for persons in the classified service under the Kansas civil service act for payroll periods chargeable to the fiscal year ending on June 30, 1990, and the average of the percentage increases in all monthly steps of the

pay plan shall be construed to be 4%.

Sec. 2. (a) Upon recommendation of the director of the budget, the state finance council, acting on this matter which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in subsection (c) of K.S.A. 75-3711c and amendments thereto, except paragraph (3) of such subsection (c), is hereby authorized to increase expenditure limitations on special revenue funds and accounts established for the fiscal year ending on June 30, 1990, to supplement other amounts authorized to be expended from such funds or accounts for such fiscal year, for the purpose of paying from such funds or accounts, including associated employer contributions, of: (1) The salary increases provided for by adoption of the pay plan under subsection (a) of section 1; and (2) the payments for longevity pay under section 3 for the fiscal year ending June 30, 1990.

(b) There is hereby appropriated from the state general fund for the state finance council, for the fiscal year ending on June 30, 1990, the sum of \$3,400,000 to be used to supplement other appropriations from the state general fund for the fiscal year ending June 30, 1990, for the purpose of paying the proportionate share of the cost to the state general fund, including associated employer contributions, of:
(1) The salary increases resulting from adoption of the pay plan under subsection (a) of section 1; and (2) payments for longevity pay under section 3 for the fiscal year ending June 30, 1990. To pay the proportionate share of the cost to the state general fund of each state

agency of the executive branch of state government for such salary increases and such payments for longevity pay, upon recommendation of the director of the budget, the state finance council, acting on this matter which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in subsection (c) of K.S.A. 75-3711c and amendments thereto, except paragraph (3) of such subsection (c), is hereby authorized and directed to transfer moneys from the appropriation made by this subsection to proper accounts created by state general fund appropriations for the fiscal year ending on June 30, 1990.

- (c) Each state agency, which employs officers and employees who are (1) receiving salary increases provided for by adoption of the pay plan under subsection (a) of section 1 or (2) eligible for payments for longevity pay under section 3, shall prepare and submit a budget estimate for such salary increases and such payments for longevity pay, and all amendments and revisions of such estimates, to the director of the budget. At the same time as each such state agency submits such estimate, and all amendments and revisions thereof, each such state agency shall submit a copy of such estimate, and all amendments and revisions thereof, directly to the legislative research department.
- Sec. 3. (a) Each state officer or employee, who is within the classified service under the Kansas civil service act in a state agency in the executive branch of state government or who is a nonjudicial employee in the unclassified service under the Kansas civil service act in a state agency in the judicial branch of state government, shall receive additional compensation as provided by this section, which shall be referred to as longevity pay, under the terms and conditions and subject to the limitations prescribed by this section.
- (b) After June 30, 1989, any such officer or employee who has been employed by any agency, board or department within any branch of state government, whether or not the entire period of service is continuous with the same agency, board or department, shall be eligible to receive longevity pay upon completion of 120 months of satisfactory service. Part-time employment shall be converted to a full-time equivalent, pursuant to rules and regulations or policies adopted for the administration of this section, for the purposes of determining length of service and service anniversary dates under this section.

(c) The amount of each longevity pay payment shall be computed by multiplying \$40 by the number of full years of satisfactory service, not to exceed 25 years, rendered by such officer or employee as of

the service anniversary date within such fiscal year.

(d) Longevity pay payments shall be made by a separate payment on the date the payment of compensation is made for the payroll period in which an eligible officer's or employee's service anniversary date occurs. For the purposes of this section, an officer's or employee's service anniversary date shall be the date on which such officer or employee began employment under the Kansas civil service act with the state of Kansas, proportionately adjusted in accordance with the rules and regulations or policies adopted pursuant to this section for any periods during which such officer or employee was engaged in part-time employment under the Kansas civil service act.

(e) Longevity pay shall be compensation, within the meaning of K.S.A. 74-4901 et seq., and amendments thereto, for all purposes under the Kansas public employees retirement system and shall be subject to applicable deductions for employee contributions notwithstanding the fact that payments are made annually. Longevity pay shall be in addition to any other compensation payable by law, or increase therein, to which an officer or employee may become entitled or for which such employee may become eligible.

(f) The provisions of this section shall be liberally construed to maximize benefits to those officers or employees who have provided experience and faithful service to the state of Kansas in order to encourage officers and employees to remain in the service of the state. The provisions of this section shall apply to fiscal years com-

mencing after June 30, 1989.

(g) In accordance with the provisions of K.S.A. 75-3706 and amendments thereto, the secretary of administration shall adopt rules and regulations to implement the provisions of this section with respect to officers and employees in the executive branch of state government. The supreme court may adopt policies to implement the provisions of this section with respect to officers and employees

who are nonjudicial personnel of state agencies in the judicial branch of state government.

Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register, May 25, 1989.)

#### **HOUSE BILL No. 2548**

An ACT concerning the department of corrections; relating to the housing of inmates and the provision of mental health services therefor, authorizing certain capital improvement projects and financing therefor, providing for consulting services relating thereto and for protest petitions and elections in certain cases; making appropriations for such purposes for the fiscal years ending June 30, 1989, and June 30, 1990; amending K.S.A. 1988 Supp. 12-1767 and repealing the existing

Be it enacted by the Legislature of the State of Kansas:

Section 1. For the fiscal years ending June 30, 1989, and June 30, 1990, appropriations are hereby made, restrictions and limitations are hereby imposed, and transfers, receipts, disbursements and acts incidental to the foregoing are hereby directed or authorized as provided in this act.

Sec. 2.

#### DEPARTMENT OF CORRECTIONS

(a) The above agency is hereby authorized to initiate and complete capital improvement projects for a new correctional facility and a mental health facility or facilities, subject to the restrictions and limitations imposed by this section.

(b) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 1989, the following: Planning for new correctional facility and a mental health facility or

\$3,176,501 facilities

Provided, That expenditures may be made from this account for planning of a new, operationally efficient, correctional facility to provide for construction of at least 640 cells and for planning for a mental health facility or facilities: Provided, however, That no expenditures shall be made from this account for preliminary or final planning for a mental health facility or facilities except upon approval of the state finance council acting on this matter which is hereby declared to be a matter of legislative delegation and subject to the guidelines prescribed by subsection (c) of K.S.A. 75-3711c and amendments thereto and acting on this matter after receiving the recommendations of the consultant contracted for by the legislative

There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 1990, the following:

Provided, That expenditures may be made from this account in

accordance with agreements entered into by the secretary of corrections to provide bond financing over a period of not more than 15 years for capital improvement projects to acquire, construct and equip a new, operationally efficient, state correctional facility and a mental health facility or facilities in an amount of not more than the total for such capital improvement projects of \$65,600,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds during construction of the projects and required reserves for the payment of principal and interest on the bonds: Provided further, That such bond financing shall be obtained through public sale of bonds therefor. And provided further, That such projects are hereby approved for the department of corrections for the purposes of subsection (b) of K.S.A. 1988 Supp. 74-8905 and amendments thereto: And provided further, That expenditures may be made from this account for repayment of the loan authorized under section 3: Provided, however, That no expenditures shall be made from this account for a new correctional facility until the municipality or combination of municipalities where such facility is to be located demonstrate by satisfactory evidence the ability to provide the following to the state of Kansas, at no direct or indirect cost: (1) All acquisition costs of providing merchantable title to the state of Kansas of a tract of real estate containing not less than 300 acres; (2) construction and associated engineering, legal and finance costs of water service mains to the boundary of the tract; (3) construction and associated engineering, legal and finance costs of sanitary sewer service mains to the boundary of the tract; and (4) construction and associated engineering, and legal and finance costs of paved access roads to the tract: And provided further, That all construction contracts entered into for any such correctional facility or mental health facility or facilities shall be awarded pursuant to competitive bids: And provided further, That all construction contracts entered into for such correctional facility shall be for a facility of 512 cells with an option for an additional 128 cells and such option shall be required to be held open until at least February 1, 1990, and such option may not be exercised prior to February 1, 1990.

Any unencumbered balance in excess of \$100 as of June 30, 1989, in the following account is hereby reappropriated for fiscal year 1990: Planning for new correctional facility and a mental health facility or

\$16,100,000 Total....

(d) There is appropriated for the above agency from the following special revenue fund for the fiscal year ending June 30, 1990, all moneys now or hereafter lawfully credited to and available in such fund, except that expenditures other than refunds authorized by law shall not exceed the following:

New correctional facility and mental health facility or facilities—con-

No limit struction fund.....

(a) To provide for any amounts required to be paid for all or part of the cost of the capital improvement projects for a new correctional facility and a mental health facility or facilities authorized by this act and expenses related thereto, the pooled money investment board is authorized and directed to loan to the secretary of corrections sufficient funds therefor in amounts which in the aggregate do not exceed \$25,000,000. All such amounts of such loan shall be credited to the new correctional facility and mental health facility or facilities - construction fund which is hereby created in the state treasury. The pooled money investment board is authorized and directed to use any moneys in the active accounts, inactive accounts or time deposits, open accounts, of the state of Kansas to provide the funds for such loan.

(b) Such loan shall bear interest from the date of the loan transfer or transfers under this section at an annual rate of interest which shall be at a rate equal to the rate prescribed by K.S.A. 75-4210, and amendments thereto, for inactive accounts of the state effective on January 1 of such year. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas.

(c) The secretary of corrections may periodically certify to the pooled money investment board amounts to be transferred pursuant to this subsection, Upon certification to the pooled money investment board by the secretary of corrections of the amounts of the loan authorized by subsection (a), the pooled money investment board shall transfer amounts certified by the secretary of corrections from the state bank accounts described in subsection (a) to the new correctional facility and mental health facility or facilities—construction fund which in the aggregate do not exceed the amount specified in subsection (a).

(d) Subject to the limitations of this section, the secretary of corrections shall determine and certify to the pooled money investment board, on or before the date of the first certification pursuant to subsection (c), the terms and conditions of repayment of the principal and interest of such loan amounts. Commencing in calendar year 1990, the principal and interest of such loan amounts shall be repaid in payments payable at least annually for a period of not more than 25 years. The repayment amounts shall be recomputed each year to reflect the interest rate prescribed and shall be calculated each year on a substantially level payment basis based on a total original amortization period of 25 years.

(e) The amount of the loan authorized under this section is subject to reduction by act of the legislature prior to February 1, 1990.

Sec. 4. The legislature finds and hereby declares that the prompt and expeditious initiation and completion of the capital improvement projects for a new correctional facility and a mental health facility or facilities is a matter of compelling public interest and is necessary to protect the public safety of the residents of Kansas because of the large and increasing inmate population in the custody of the secretary of corrections and because of the actions mandated by the orders of the United States District Court of Kansas in Arney, et al. vs. Hayden, et al. Case No. 77-3045.

Sec. 5.

#### LEGISLATIVE COORDINATING COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 1989, the following:

(continued)

\$9,500,000

6,600,000

Legislative coordinating council-operations . . .

\$30,000

Provided. That expenditures may be made from this account in accordance with K.S.A. 46-1204 and amendments thereto for consulting services to formulate recommendations concerning mental health services for inmates in the custody of the secretary of corrections and the site and capacity of a mental health facility or facilities to be presented to the state finance council prior to June 30, 1989: Provided, however. That expenditures from this account for such consulting services shall not exceed \$30,000.

Sec. 6. The secretary of corrections is hereby authorized and directed to visit Kansas cities and counties and to initiate and participate in discussions with local public officials regarding the opportunities in such cities and counties to satisfy anticipated needs for additional inmate housing.

Sec. 7. The secretary of corrections is hereby authorized to negotiate and enter into contracts with Kansas cities and counties for the placement of inmates, who are classified as medium custody or any higher custody or security classification, in facilities owned and operated by the cities and counties. If the secretary of corrections proposes to place any inmates classified as medium custody or any higher custody classification for confinement in facilities other than correctional or other institutions or facilities owned and operated by the department of corrections or any other state agency, the secretary of corrections shall give first consideration to entering into contracts with Kansas cities and counties under this section before attempting to place any such inmate for confinement at any location outside the state of Kansas if the facilities to be provided under such contracts are substantially equal to facilities at locations outside the state of Kansas and if arrangements can be made in a timely manner. The provisions of this section and any contract or preliminary letter of commitment entered into pursuant to this section shall not apply to any minimum custody or community custody status inmates, or any other custody or security classification lower than medium custody, or to any inmate who may be placed in a work release or prerelease program, center or facility by the secretary of corrections, who is eligible for parole or who is placed pursuant to the interstate corrections compact. Contracts entered into pursuant to this section shall not be subject to competitive bid requirements under K.S.A. 75-3739 and amendments thereto.

Sec. 8. K.S.A. 1988 Supp. 12-1767 is hereby amended to read as follows: 12-1767. (a) Any revenue bonds authorized by this act shall be issued as provided in K.S.A. 10-1201 et seq. and amendments thereto, except to the extent that such statutes are in conflict with this act. Before any revenue bonds are authorized or issued under the provisions of this act, the public building commission shall adopt a resolution specifying the amount of such bonds and the

purpose of the issuance thereof.

(b) Except as otherwise provided in this section, the resolution shall provide that if within 30 days after the last date of publication of the resolution a petition in opposition to the resolution, signed by not less than 5% of the electors of the city or by not less than 5% of the electors of the county or school district if the lease is with such entity, is filed with the county elerk election officer, the board of county commissioners shall submit the question to the voters at an election called for that purpose or at the next general election. Except as otherwise provided in this section, such resolution shall be published once a week for two consecutive weeks in the official city newspaper or in a newspaper having general circulation in the county if the lease is with a county or school district.

(c) In the case of revenue bonds to be issued for the purpose of providing a building or facility for the placement or confinement of inmates in the custody of the secretary of corrections, whether such building or facility is operated by a private entity, or for any correctional facility operated by a private entity for placement or confinement of inmates from one or more state or federal agencies, the resolution shall provide that if within 30 days after the last date of publication of the resolution a petition in opposition to the resolution, signed by not less than 10% of the electors of the county in which such building or facility is proposed to be located is filed with the county election officer, the board of county commissioners shall submit the question to the voters of the county at an election called for that purpose or at the next general election. Such resolution shall be published once a week for two consecutive weeks in a newspaper having general circulation in the county in which such building or facility is proposed to be located.

Sec. 9.

#### DEPARTMENT OF CORRECTIONS

(a) No moneys appropriated for fiscal year 1990 by this act or any other appropriations act of the 1989 session of the legislature for the department of corrections for construction of any new state correctional facility or a mental health facility or facilities to provide services to inmates, or for the issuance of bonds or payment of any financing expenses, debt service or any other debt financing instrument which may be used for the purposes of financing such construction, unless the construction contracts to be entered into for any such state correctional facility or mental health facility or facilities are based on bid specifications prescribing that employees of any such contractor or any subcontractor shall be paid in accordance with prevailing wages determined in accordance with job classifications and wage rates prescribed under the federal Davis-Bacon act which would apply to a federally funded project at the location of any such state correctional facility or mental health facility or facilities.

Sec. 10. K.S.A. 1988 Supp. 12-1767 is hereby repealed.

Sec. 11. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register, May 25, 1989.)

#### **HOUSE BILL No. 2403**

AN ACT concerning retirement; relating to the Kansas public employees retirement system and certain retirement systems thereunder; benefits; normal and early retirement dates; employment after retirement; participating service credit; retirement annuities and insured death and disability benefits for certain employees of state board of regents; postretirement benefit adjustments; Kansas advocacy board as participating employer; amending K.S.A. 13-14a07, 14-10a07, 20-2608, 20-2610a, 74-4916, 74-4927h, 74-4956, 74-4963 and 74-4978g and K.S.A. 1988 Supp. 74-4907, 74-4958, 74-4958, 74-4954 and 74-4964 and repealing the existing sections; also repealing K.S.A. 1988 Supp. 74-4927i.

Be it enacted by the Legislature of the State of Kansas:

Section 1. On July 1, 1989, K.S.A. 13-14a07 is hereby amended to read as follows: 13-14a07. (a) If any officer or member of such a police or fire departments department, while in the performance of his or her such officer's or member's duties, be is killed or die dies as a result of an injury received, or should die dies of any disease contracted by reason of his or her such officer's or member's occupation as a policeman or fireman, or should die dies after having retired and leave leaves a spouse, said such spouse, so long as said if such spouse does not remarry, shall receive, monthly, a monthly pension in an amount equal to fifty percent (50%) 50% of the monthly salary of the such deceased officer or member, except that if such policeman or fireman shall die after his or her retirement and leave a spouse, said spouse shall not be entitled to such pension unless such spouse was lawfully married to such policeman or fireman at the time of his or her such policeman's or fireman's retirement. In the event there is no surviving spouse or the spouse remarries, then any child or children of the deceased shall receive, in equal shares, monthly, an a monthly amount equal to fifty percent (50%) 50% of the monthly salary received at the time of retirement, said such sums to be paid until said such child or children shall reach attain the age of eighteen (18) 18 years, except that if any such child is married or marries he or she shall not be entitled to any such payment or marry, whichever occurs earlier or until such child or children attain the age of 23 years, if such child or children are full-time students as provided in section 31.

(b) If any officer or member of such fire or police department, after having become eligible for retirement as is hereinafter provided in K.S.A. 13-14a08 and amendments thereto, shall be is killed while not in the performance of his or her such officer's or member's official duties, or dies, then an amount equal to fifty percent (50%) 50% of his or her such officer's or member's monthly salary shall be paid to the such persons prescribed in subsection (a) of this section and for the periods of time fixed provided in said subsection (a) and shall be subject to all the limitations thereof provided in subsection (a).

Sec. 2. On July 1, 1989, K.S.A. 14-10a07 is hereby amended to

read as follows: 14-10a07. (a) If any officer or member of such a police or fire departments department, while in the performance of his or her such officer's or member's duties, be is killed or die dies as a result of an injury received, or should die dies of any disease contracted by reason of his or her such officer's or member's occupation as a policeman or fireman, or should die dies after having retired and leave leaves a spouse, said such spouse so long as said, if such spouse does not remarry, shall receive, monthly, a monthly pension in an amount equal to fifty percent (50%) 50% of the monthly salary of the such deceased officer or member, except that if such policeman or fireman shall die after his or her retirement and leave a spouse, said spouse shall not be entitled to such pension unless said spouse was lawfully married to such policeman or fireman at the time of his or her such policeman's or fireman's retirement. In the event there is no surviving spouse or the spouse remarries, then any child or children of the deceased, shall receive, in equal shares, monthly, an a monthly amount equal to fifty percent (50%) 50% of the monthly salary received at the time of death, said such sums to be paid until said such child or children shall reach attain the age of eighteen (18) 18 years, except that if any such child is married or marries he or she shall not be entitled to any such payment or marry, whichever occurs earlier or until such child or children attain the age of 23 years, if such child or children are full-time students as provided in section 31.

(b) If any officer or member of such fire or police department, after having become eligible for retirement as is hereinafter provided in K.S.A. 14-10a08 and amendments thereto, shall be is killed while not in the performance of his or her such officer's or member's official duties, or dies, then an amount equal to fifty percent (50%) 50% of his or her such officer's or member's monthly shall be paid to the such persons prescribed in subsection (a) of this section and for the periods of time fixed provided in said subsection (a) and shall be subject to all the limitations thereof provided in subsection (a).

Sec. 3. K.S.A. 20-2608 is hereby amended to read as follows: 20-2608. (a) Any judge may retire upon reaching age 65 and upon making application to the board, and any judge upon reaching age 70 shall retire, and upon retiring, each such judge shall receive retirement annuities as provided in K.S.A. 20-2610 and amendments thereto, except, that when any incumbent judge attains the age of 70, such judge may, if such judge desires, finish serving the term

during which said judge attains the age of 70.

(b) Notwithstanding the provisions of subsection (a), any judge who is otherwise eligible to retire may retire upon reaching age 62 60 and, with regard to persons who first become judges on or after July 1, 1975, having total years of service of not less than 10 years, and upon making application to the board, but. Any such judge who shall retire retires prior to April 15, 1989 and prior to attaining the age of 65 shall receive a retirement annuity pursuant to K.S.A. 20-2610 and amendments thereto based upon the normal retirement age of 65 reduced by an amount equal to the product of (1) such annual retirement annuity payable had the judge retired on the normal retirement date, multiplied by (2) the product of .3% multiplied by the number of months' difference, to the nearest whole month, between the judge's attained age at the time of retirement and age 65.

(c) Notwithstanding the provisions of subsection (a), any judge who is otherwise eligible to retire may retire upon reaching age 60 and, having total years of service of not less than 10 years, and upon making application to the board. Any such judge who retires on and after April 15, 1989, and prior to attaining the age of 65 shall receive a retirement annuity pursuant to K.S.A. 20-2610 and amendments thereto based upon the normal retirement age of 65 reduced by an amount equal to the product of (1) such annual retirement annuity payable had the judge retired on the normal retirement date, multiplied by (2) the product of .2% multiplied by the number of months' difference, to the nearest whole month, between the judge's attained age at the time of retirement and age 65.

(d) Notwithstanding the provisions of subsection (a), on or after April 15, 1989, any judge who is otherwise eligible to retire may retire upon reaching age 55 with the completion of 10 years of service, and upon making application to the board. Any such judge who retires prior to attaining the age of 65 pursuant to this sub-

section shall receive a retirement annuity pursuant to K.S.A. 20-2610 and amendments thereto based upon the normal retirement age of 65 reduced by an amount equal to the total of: (1) (A) The product of such annual retirement annuity payable had the judge retired on the normal retirement date, multiplied by (B) the product of .6% multiplied by the number of months' difference, to the nearest whole month, between the member's attained age at the time of retirement and age 60; and

(2) for any judge who retired prior to April 15, 1989, the product of such annual retirement annuity payable had the judge retired on

the normal retirement date, multiplied by 18%; or

(3) for any judge who retired on or after April 15, 1989, the product of such annual retirement annuity payable had the judge retired on the normal retirement date, multiplied by 12%.

The provisions of this subsection apply to any judge who retires before the age of 65 and has attained age 55 but has not attained

age 60, with the completion of 10 years of service.

Sec. 4. K.S.A. 20-2610a is hereby amended to read as follows: 20-2610a. (a) A judge may elect to have such judge's retirement annuity paid under one of the options provided in this section in lieu of having it paid in the form stated in K.S.A. 20-2610 and amendments thereto. Such election shall be made before the date of actual retirement. A specific person shall be designated as joint annuitant at the time of election of the joint and ½ to joint annuitant survivor option, joint and survivor option and the joint and ¾ to joint annuitant survivor option. Under no circumstances may an option be changed or canceled nor the named joint annuitant changed after the date of actual retirement of the judge.

(b) The amount of retirement annuity payable under an option shall be based on the age of the judge and, if applicable, the age of the joint annuitant, and shall be such amount as to be the actuarial equivalent of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto as prescribed in subsection (c). In no case shall the total amount of retirement annuity payable under any option provided in this section be more than 100% of the retirement annuity which would have been otherwise payable if no

option had been elected under this section.

(c) The retirement options are:

- (1) Joint and 1/2 to joint annuitant survivor. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and (B) the percentage equal to 91% minus .4% for each year by which the age of the judge's joint annuitant is less than the judge's age, computed to the nearest whole year, or plus .4% for each year by which the age of the judge's joint annuitant is more than the judge's age, computed to the nearest whole year, with 1/2 of that monthly amount continued to the judge's joint annuitant during such joint annuitant's remaining lifetime, if any, after the death of the judge. In the event that the designated joint annuitant under this option predeceases the retired judge, the amount of the retirement annuity otherwise payable to the judge under this option shall be adjusted automatically to the retirement annuity which the judge would have received if no option had been elected under this section.
- (2) Joint and survivor. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and (B) the percentage equal to 83% minus .6% for each year by which the age of the judge's joint annuitant is less than the judge's age, computed to the nearest whole year, or plus .6% for each year by which the age of the judge's joint annuitant is more than the judge's age, computed to the nearest whole year, with that monthly amount continued to the joint annuitant during the joint annuitant's remaining lifetime, if any, after the death of judge. In the event that the designated joint annuitant under this option predeceases the retired judge, the amount of the retirement annuity otherwise payable to the judge under this option shall be adjusted automatically to the retirement annuity which the judge would have received if no option had been elected under this section.

(3) Joint and ¾ to joint annuitant survivor. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly

amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and (B) the percentage equal to 87% minus .5% for each year by which the age of the judge's joint annuitant is less than the judge's age, computed to the nearest whole year, or plus .5% for each year by which the age of the judge's joint annuitant is more than the judge's age, computed to the nearest whole year, with 34 of that monthly amount continued to the judge's joint annuitant during such joint annuitant's remaining lifetime, if any, after the death of the judge. In the event that the designated joint annuitant under this option predeceases the retired judge, the amount of the retirement annuity otherwise payable to the judge under this option shall be adjusted automatically to the retirement annuity which the judge would have received if no option had been elected under this section.

(4) Life with 5 years certain. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly amount equal to 98% of the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and if the judge dies within the five-year certain period, measured from the commencement of retirement annuity payments, such monthly payments shall be continued to such judge's beneficiary during the balance of the five-year certain period.

(5) Life with 10 years certain. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly amount equal to 95% of the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and if the judge dies within the ten-year certain period, measured from the commencement of retirement annuity payments, such monthly payments shall be continued to such judge's beneficiary during the balance of the ten-year certain period.

(6) Life with 15 years certain. A reduced retirement annuity payable to the judge during the judge's lifetime in a monthly amount equal to 88% of the monthly payment of the retirement annuity otherwise payable under K.S.A. 20-2610 and amendments thereto and if the judge dies within the fifteen-year certain period, measured from the commencement of retirement annuity payments, such monthly payments shall be continued to such judge's beneficiary during the balance of the fifteen-year certain period.

(d) If a member attains age 60 and judge, who is eligible to retire, dies without having actually retired, the member's judge's spouse, if the spouse is beneficiary for the member's judge's accumulated contributions, may elect to receive benefits as a joint annuitant under the joint and 1/2 to joint annuitant survivor option or any option that the judge had elected to have such judge's retirement benefit paid under as provided under subsection (a), calculated as if the member judge retired on date of death, in lieu of receiving the member's judge's accumulated contributions.

(e) Benefits payable to a joint annuitant shall accrue from the first day of the month following the death of a member or retirant and, in the case of the joint and ½ to joint annuitant survivor option, the joint and survivor option and the joint and ¾ to joint annuitant survivor option, shall end on the first day of the month in which the joint annuitant dies.

(f) The provisions of the law in effect on the retirement date of a judge under the retirement system for judges shall govern the retirement annuity payable to the retired judge and any joint annuitant.

Upon the death of a joint annuitant who is receiving a retirement benefit under the provisions of this section, there shall be paid to such joint annuitant's beneficiary an amount equal to the excess, if any, of the accumulated contributions of the retired judge over the sum of all retirement benefit payments made to such retired judge and such joint annuitant. Such joint annuitant shall designate a beneficiary by filing in the office of the retirement system such designation at the time of death of the retired judge. If there is no named beneficiary of such joint annuitant living at the time of death of such joint annuitant, any amount provided for by this section shall be paid to, in order of preference as follows:

(A) (1) The joint annuitant's surviving spouse;

(B) (2) the joint annuitant's dependent child or children; <del>(C)</del> (3) the joint annuitant's dependent parent or parents;

<del>(D)</del> (4) the joint annuitant's nondependent child or children; (E) (5) the joint annuitant's nondependent parent or parents; or (F) (6) the estate of the deceased joint annuitant.

Sec. 5. On July 1, 1989, K.S.A. 1988 Supp. 74-4902 is hereby amended to read as follows: 74-4902. As used in K.S.A. 74-4901 to 74-4929, inclusive, and amendments thereto, unless the context otherwise requires:

(1) "Accumulated contributions" means the sum of all contributions by a member to the system which are credited to the member's account, with interest allowed thereon;

"acts" means K.S.A. 74-4901 to 74-4929, inclusive, and

amendments thereto:

"actuarial equivalent" means an annuity or benefit of equal value to the accumulated contributions, annuity or benefit, when computed upon the basis of the actuarial tables in use by the system:

"actuarial tables" means the actuarial tables approved and in

use by the board at any given time;

"actuary" means the actuary or firm of actuaries employed or retained by the board at any given time:

"agent" means the individual designated by each participating employer through whom system transactions and communication are directed:

(7)"beneficiary" means any natural person or persons or estate named by a member to receive any benefits as provided for by this act. Designations of beneficiaries by a member who is a member of more than one retirement system made on or after July 1, 1987, shall be the basis of any benefits payable under all systems unless otherwise provided by law. Except as otherwise provided by subsection (33) of this section, if there is no named beneficiary living at time of member's death, any benefits provided for by this act shall be paid to: (A) The member's surviving spouse; (B) the member's dependent child or children; (C) the member's dependent parent or parents; (D) the member's nondependent child or children; (E) the member's nondependent parent or parents; (F) the estate of the deceased member; in the order of preference as specified in this subsection. Any payment made to a named beneficiary shall be a full discharge and release to the system from any further claims. Any payment made to a beneficiary as provided in clauses (A), (B), (C), (D), (E) or (F) of this subsection, as determined by the board, shall be a full discharge and release to the system from any further claims. Whenever any payment is payable to more than one beneficiary such payment shall be made to such beneficiaries jointly. Any benefits payable to a beneficiary or beneficiaries who are minor children or incompetent persons shall be made in the name of the beneficiary or beneficiaries and delivered to the lawfully appointed conservator of such beneficiaries who was nominated by will or as otherwise provided by law, except that in those cases where the benefit involves only the payment of the member's accumulated contributions with interest as provided by this act in an amount not to exceed \$500, the board is hereby authorized in its discretion without the appointment of a conservator or the giving of a bond to pay such amount as is due to the minor or minors themselves, any payment so made shall be a full discharge and release to the system from any further claims;

"board of trustees," "board" or "trustees" means the managing body of the system which is known as the Kansas public employees retirement system board of trustees;

"compensation" means all salary, wages and other remuneration payable to a member for personal services performed for a participating employer, including maintenance or any allowance in lieu thereof provided a member as part of compensation, but not including reimbursement for travel or moving expenses. Unless otherwise provided by law, beginning with the employer's fiscal year coinciding with or following July 1, 1985, compensation shall include any amounts for tax sheltered annuities or deferred compensation plans. Beginning with the employer's fiscal year which begins in calendar year 1991, compensation shall include amounts under sections 403b, 457 and 125 of the federal internal revenue code of 1986 and any other section of the federal internal revenue code of 1986 which defers or excludes amounts from inclusion in income;

"credited service" means the sum of participating service and prior service and in no event shall credited service include any service which is credited under another retirement plan authorized under any law of this state;

(11) "dependent" means a parent or child of a member who is dependent upon the member for at least ½ of such parent or child's support;

(12) "effective date" means the date upon which the system be-

comes effective by operation of law;

(13) "eligible employer" means the state of Kansas, and any county, city, township, special district or any instrumentality of any one or several of the aforementioned whose employees are covered by social security. If a class or several classes of employees of any above defined employer are not covered by social security, such employer shall be deemed an eligible employer only with respect to such class or those classes of employees who are covered by social security:

"employee" means any appointed or elective officer or employee of a participating employer whose employment is not seasonal or temporary and whose employment requires at least 1,000 hours of work per year, but not including: (A) Any person covered by or eligible for or who will become eligible for a retirement annuity under the provisions of K.S.A. 74-4925 and amendments thereto except as otherwise specifically provided in subsection (3) of K.S.A. 74-4925 and amendments thereto and this subsection; (B) any employee who is a contributing member of the United States civil service retirement system; (C) any employee of an eligible employer who is a participant in public service employment under title II and title VI of the federal comprehensive employment and training act of 1973; (D) any employee or class of employees specifically exempted by law. After June 30, 1975, no person who is otherwise eligible for membership in the Kansas public employees retirement system shall be barred from such membership by reason of coverage by, eligibility for or future eligibility for a retirement annuity under the provisions of K.S.A. 74-4925 and amendments thereto, except that no person shall receive service credit under the Kansas public employees retirement system for any period of service for which benefits accrue or are granted under a retirement annuity plan under the provisions of K.S.A. 74-4925 and amendments thereto. After June 30, 1982, no person who is otherwise eligible for membership in the Kansas public employees retirement system shall be barred from such membership by reason of coverage by, eligibility for or future eligibility for any benefit under another retirement plan authorized under any law of this state, except that no such person shall receive service credit under the Kansas public employees retirement system for any period of service for which any benefit accrues or is granted under any such retirement plan. Employee shall include persons who are in training at or employed by, or both, a sheltered workshop for the blind operated by the secretary of social and rehabilitation services. The entry date for such persons shall be the beginning of the first pay period of the fiscal year commencing in calendar year 1986. Such persons shall be granted prior service credit in accordance with K.S.A. 74-4913 and amendments thereto. However, such persons classified as home industry employees shall not be covered by the retirement system;

(15) "entry date" means the date as of which an eligible employer joins the system. The first entry date pursuant to this act is January

1, 1962;

(16) "executive secretary" means the managing officer of the sys-

tem employed by the board under this act;

(17) "final average salary" means in the case of a member who retires prior to January 1, 1977, and in the case of a member who retires after January 1, 1977, and who has less than five years of participating service after January 1, 1967, the average highest annual compensation paid to such member for any five years of the last 10 years of participating service immediately preceding retirement or termination of employment, or in the case of a member who retires on or after January 1, 1977, and who has five or more years of participating service after January 1, 1967, the average highest annual compensation paid to such member on or after January 1, 1967, for any five years of participating service preceding retirement or termination of employment, or, in any case, if participating service is less than five years, then the average annual compensation paid to the member during the full period of participating service, or, in any case, if the member has less than one calendar year of participating service such member's final average salary shall be computed by multiplying such member's highest monthly salary received in that year by 12; in the case of a member who became a member under subsection (3) of K.S.A. 74-4925 and amendments thereto, or who became a member with a participating employer as defined in subsection (3) of K.S.A. 74-4931 and amendments thereto and who elects to have compensation paid in other than 12 equal installments, such compensation shall be annualized as if the member had elected to receive 12 equal installments for any such periods preceding retirement; in the case of a member who retires after July 1, 1987, the average highest annual compensation paid to such member for any four years of participating service preceding retirement or termination of employment;

(18) "fiscal year" means, for the Kansas public employees retirement system, the period commencing July 1 of any year and ending

June 30 of the next;

(19) "Kansas public employees retirement fund" means the fund created by this act for payment of expenses and benefits under the system and referred to as the fund;

(20) "leave of absence" means a period of absence from employment without pay, authorized and approved by the employer, and

which after the effective date does not exceed one year,

(21) "member" means an eligible employee who is in the system and is making the required employee contributions, or any former employee who has made the required contributions to the system

and has not received a refund;

(22) "military service" means service in the armed forces of the United States in time of war or national emergency, which service is immediately preceded by a period of employment as an employee with a participating employer and is followed by return to employment as an employee with the same or another participating employer within 12 months immediately following discharge from such military service, except that if the board determines that such return within 12 months was made impossible by reason of a service-connected disability, the period within which the employee must return to employment with a participating employer shall be extended not more than two years from the date of discharge or separation from military service;

(23) "normal retirement date" means the date on or after which a member may retire with full retirement benefits pursuant to K.S.A.

74-4914 and amendments thereto;

(24) "participating employer" means an eligible employer who has agreed to make contributions to the system on behalf of its employees;

(25) "participating service" means the period of employment after

the entry date for which credit is granted a member;

(26) "prior service" means the period of employment of a member prior to such member's entry date for which credit is granted a

member under this act;

- (27) "prior service annual salary" means the highest annual salary, not including any amounts received as payment for overtime or as reimbursement for travel or moving expense, received for personal services by the member from the current employer in any one of the three calendar years immediately preceding January 1, 1962, or the entry date of the employer, whichever is later, except that if a member entered the employment of the state during the calendar year 1961, the prior service annual salary shall be computed by multiplying such member's highest monthly salary received in that year by 12;
- (28) "retirant" means a member who has retired under this system;
- (29) "retirement benefit" means a monthly income or the actuarial equivalent thereof paid in such manner as specified by the member pursuant to this act or as otherwise allowed to be paid at the discretion of the board, with benefits accruing from the first day of the month coinciding with or following retirement and ending on the first day of the month in which death occurs, unless the retirant is survived by the retirant's spouse, in which case the surviving spouse shall be paid the retirement benefit which would have been payable had the retirant lived until the end of the month, and upon proper identification such surviving spouse may negotiate the warrant issued in the name of the retirant, but if there is no surviving spouse no benefit will be payable for the month in which the death of the retirant occurred;
- (30) "retirement system" or "system" means the Kansas public employees retirement system as established by this act and as it may be amended; (continued)

(31) "social security" means the old age, survivors and disability insurance section of the federal social security act;

(32) "total disability" means a physical or mental disability which prevents the member from engaging, for remuneration or profit, in any occupation for which the member is reasonably suited by education, training or experience; and

"trust" means an express trust, created by a trust instrument, including a will, designated by a member to receive payment of the insured death benefit under K.S.A. 74-4927 and amendments thereto and payment of the member's accumulated contributions under subsection (1) of K.S.A. 74-4916 and amendments thereto. A designation of a trust shall be filed with the board. If there is a designated trust at the time of the member's death, the insured death benefit for the member under K.S.A. 74-4927 and amendments thereto and the member's accumulated contributions under subsection (1) of K.S.A. 74-4916 and amendments thereto shall be paid to the trust in lieu of the member's beneficiary. If no will is admitted to probate within six months after the death of the member or no trustee qualifies within such six months or if the designated trust fails, for any reason whatsoever, the insured death benefit under K.S.A. 74-4927 and amendments thereto and the member's accumulated contributions under subsection (1) of K.S.A. 74-4916 and amendments thereto shall be paid in accordance with the provisions of subsection (7) of this section as in other cases where there is no named beneficiary living at the time of the member's death and any payments so made shall be a full discharge and release to the system from any further claims.

Sec. 6. On July 1, 1989, K.S.A. 1988 Supp. 74-4914 is hereby amended to read as follows: 74-4914. (1) The normal retirement date for a member of the system shall be the first day of the month coinciding with or following the attainment of age 65 or, during the period commencing July 1, 1986, and ending on July 1, 1989, age 65 or age 60 with the completion of 35 years of credited service or at any age with the completion of 40 years of credited service. In no event shall a normal retirement date for a member be before six months after the entry date of the participating employer by whom such member is employed. A member may retire on the normal retirement date or on the first day of any month thereafter upon the filing with the office of the retirement system of an application in such form and manner as the board shall prescribe. Nothing herein shall prevent any person, member or retirant from being employed, appointed or elected as an employee, appointee, officer or member of the legislature. Elected officers may retire from the system on any date on or after the attainment of the normal retirement date, but no retirement benefits payable under this act shall be paid until the member has terminated such member's office.

(2) No retirant shall make contributions to the system or receive service credit for any service after the date of retirement.

(3) Any member may retire before such member's normal retirement date on the first day of any month coinciding with or following the attainment of age 60 or completion of 10 years of credited service, whichever occurs later, but in no event before six months after the entry date, upon the filing with the office of the retirement system of an application for retirement in such form and manner as the board shall prescribe.

(4) Any member who is an employee of an affiliating employer pursuant to K.S.A. 74-4954b and amendments thereto and has not withdrawn such member's accumulated contributions from the Kansas police and firemen's retirement system may retire before such member's normal retirement date on the first day of any month coinciding with or following the

coinciding with or following the attainment of age 55.

(5) Any member may retire before such member's normal retirement date on the first day of any month coinciding with or following the attainment of age 55 with the completion of 10 years of credited service, upon the filing with the office of the retirement system of an application for retirement in such form and manner as the board shall prescribe.

(6) If a retirant who retired on or after July 1, 1988, is employed, elected or appointed in or to any position or office for which compensation for service is paid, in an amount equal to \$6,000 or more in any one calendar year, by a any participating employer for a period of more than 30 days in any one calendar year, such participating employer shall pay to the system, in such form and manner prescribed by the board, an amount equal to the retirement benefits made to or on behalf of such retirant. which

such retirant was employed or appointed during the final two years of such retirant's participation, such retirant shall not receive any retirement benefit for any month for which such retirant serves in such position or office. Such retirant may elect to revoke such retirant's retirement and become an active member and make employee contributions to the system and receive service credit for any service after the date of commencement of service in such position or office by filing with the office of the retirement system a notice of such intention in such form and manner as the board prescribes within 10 days after the date of commencement of service in such position or office. Any retirant employed by a participating employer shall not make contributions nor receive additional credit under such system for such service except as provided by this section. Upon request of the executive secretary of the system, the secretary of revenue shall provide such information as may be needed by the executive secretary to carry out the provisions of this act. The provisions of this subsection shall not apply to retirants employed as substitute teachers or officers, employees, appointees or members of the legislature or any other elected officials.

Sec. 7. On July 1, 1989, K.S.A. 1988 Supp. 74-4914e is hereby amended to read as follows: 74-4914e. (1) As used in this section:

(a) "Correctional employee" means any member of the system who is a security officer or other employee of the department of corrections and who is in a position for which the duties and responsibilities involve regular contact with inmates as certified by the secretary of corrections:

(b) "disability" means the total inability to perform permanently the duties of the position of a correctional employee in which the correctional employee was employed at the time of disability;

(c) "service-connected" means any physical or mental disability resulting from external force, violence or disease occasioned by an act of duty as a correctional employee and includes, for any correctional employee after five years of credited service, any death or disability resulting from a heart disease or disease of the lung or respiratory tract, except that in the event that the correctional employee ceases to be a contributing member except by reason of a service-connected disability for a period of six months or more and then again becomes a contributing member the provision relating to death or disability resulting from a heart disease or disease of the lung or respiratory tract shall not apply until such correctional employee has again become a contributing member for a period of not less than two years or unless clear and precise evidence is presented that the heart disease or disease of the lung or respiratory tract was in fact occasioned by an act of duty as a correctional employee; and

(d) "final average salary" means the average highest annual compensation paid to a correctional employee for any three of the last five years of participating service immediately preceding the date of disability, or if participating service is less than three years, then the average annual compensation paid to the correctional employee during the full period of participating service or if a correctional employee has less than one calendar year of participating service the correctional employee's final average salary shall be computed by multiplying the correctional employee's highest monthly salary

received in that year by 12.

(2) If any active contributing correctional employee becomes totally and permanently disabled due to service-connected causes as defined in subsection (1), such correctional employee's shall be retired and the following benefits shall become payable and shall continue until the correctional employee's death or until the correctional employee recovers from the disability if a report of the event in a form acceptable to the board is filed in the office of the executive secretary of the board within 220 days after the date of the event or act of duty causing such disability and an application for such benefit, in such form and manner as the board shall prescribe, is filed by the correctional employee or the correctional employee's authorized representative in the office of the executive secretary of the board within two years of the date of disability:

(a) The correctional employee shall receive a retirement benefit equal to 50% of the correctional employee's final average salary. Such benefit shall accrue from the day upon which the correctional

employee ceases to draw compensation.

(b) Each of the correctional employee's unmarried children under the age of 18 years or each of the correctional employee's children under the age of 23 years who are full-time students as provided in section 31 shall receive an annual benefit equal to 10% of the correctional employee's final average salary. Such benefit shall accrue from the day upon which the correctional employee ceases to draw compensation and shall end on the first day of the month in which each such child or children shall attains the age of 18 years, die or marry, whichever occurs earlier or in which each such child or children attains the age of 23 years, if such child or children are full-time students as provided in section 31.

(c) In no case shall the total benefits payable under paragraphs (a) and (b) of this subsection (2) be in excess of 75% of the correctional

employee's final average salary.

(d) In the event a correctional employee who is retired under paragraph (a) of this subsection (2), dies within two years after the date of such retirement, then benefits may be payable under subsection (2) of K.S.A. 74-4916 and amendments thereto.

(e) In the event a correctional employee who is retired under paragraph (a) of this subsection (2), dies more than two years after the date of such retirement, and the proximate cause of such death is the service-connected cause from which the disability resulted, then benefits may be payable under subsection (2) of K.S.A. 74-

4916 and amendments thereto.

(3) If any correctional employee who is an active contributing member prior to such correctional employee's normal retirement but after five years or more of credited service becomes totally and permanently disabled for a period of 180 days from causes not service-connected, and not as the result of a willfully negligent or intentional act of the correctional employee, such correctional employee shall be retired and the following benefit shall become payable and shall continue until the correctional employee's death or until the correctional employee recovers from such disability whichever occurs first if a report of the disability in a form acceptable to the board is filed in the office of the executive secretary of the board within 220 days after the date of the commencement of such disability and if an application for such benefit in such form and manner as the board shall prescribe is filed in the office of the executive secretary of the board within two years of the date of disability:

A retirement benefit equal to 2% of the correctional employee's final average salary multiplied by the number of years of credited service, but not to exceed the amount of the retirement benefit provided in paragraph (a) of subsection (2). Such benefit shall not become payable until satisfactory evidence is presented to the board that the correctional employee is and has been for a period of 180 days totally and permanently disabled, but benefits shall accrue from the day upon which the correctional employee ceases to draw compensation.

(4) Any correctional employee who is employed for compensation by an employer other than the department of corrections and whose disability is incurred in the course of such other employment shall not be eligible for any of the benefits provided in subsection (3).

(5) If a correctional employee becomes totally and permanently disabled and no benefits are payable under subsections (2) or (3), the sum of the correctional employee's accumulated contributions

shall be paid to the correctional employee.

(6) Any correctional employee receiving benefits under this section shall submit to medical examination, not oftener than annually, by one or more physicians or any other practitioners of the healing arts holding a valid license issued by Kansas state board of healing arts, as the board of trustees may direct. If upon such medical examination the examiners report to the board that the retirant is physically able and capable of resuming employment with the participating employer from whose employment the correctional employee retired, the disability benefits shall terminate. A retirant who has been receiving benefits under the provisions of this section and who returns to employment of a participating employer shall immediately commence accruing service credit which shall be added to that which has been accrued by virtue of previous service.

(7) Any retirant who has been receiving benefits under the provisions of this section for a period of five years shall be deemed finally retired and shall not be subject to further medical examinations, except that if the board of trustees shall have reasonable grounds to question whether the retirant remains totally and permanently disabled, a further medical examination or examinations

may be required.

(8) Refusal or neglect to submit to examination as provided in

subsection (6) shall be sufficient cause for suspending or discontinuing benefit payments under this section and if such refusal or neglect shall continue for a period of one year, the correctional employee's rights in and to all benefits under the system may be revoked by the board.

(9) Any retirement benefits payable under the provisions of this section shall be in lieu of all other benefits under the system.

(10) Each correctional employee shall report to such member's participating employer any event or act of duty causing disability within 200 days after such event or act of duty. The department of corrections shall file in the office of the executive secretary of the board, in a form acceptable to the board, a report of the event or act of duty causing disability within 220 days after the event or act of duty.

(11) Benefits payable under this section shall be reduced by the amount of any disability benefits received under the federal social security act or the workmen's compensation act. In no case shall a correctional employee who is entitled to receive benefits under this

section receive less than \$50 per month.

(12) The provisions of this section shall apply to disabilities occurring after June 30, 1982, and prior to July 1, 1989 1990. At the direction of the board of trustees, the actuary shall conduct an experience evaluation of benefits payable under this section at the end of five years and the board shall provide copies of such study to the governor and members of the legislature.

(13) The provisions of K.S.A. 74-4927 and amendments thereto relating to insured disability benefits shall not be applicable to correctional employees subject to the provisions of this section.

Sec. 8. On July 1, 1989, K.S.A. 1988 Supp. 74-4915 is hereby amended to read as follows: 74-4915. (1) Any member who retires on or after such member's normal retirement date shall be entitled to receive an annual retirement benefit equal to the sum obtained by adding an amount for participating service and an amount for prior service determined as provided in this section. The amount for prior service shall be equal to 1% of the member's prior service annual salary multiplied by the number of years of prior service entitled to credit as provided in K.S.A. 74-4913 and amendments thereto, except that for members retiring on or after July 1, 1981, who were last employed by a participating employer which had affiliated with the system under K.S.A. 74-4910, 74-4912, 74-4929 or 74-4991 and amendments thereto, and for the period commencing January 1, 1986, for members retiring before July 1, 1981, who were last employed by a participating employer which had affiliated with the system under K.S.A. 74-4910, 74-4912, 74-4929 or 74-4991 and amendments thereto, except that any increase in benefits under this section shall be reduced by any postretirement benefit adjustments received by such member prior to July 2, 1985, the amount for prior service shall be calculated using final average salary in lieu of prior service annual salary and, in the case of any such member who became a member under subsection (3) of K.S.A. 74-4925 and amendments thereto and for whom a final average salary cannot be otherwise determined, such member's final average salary shall be based on all service for which such member received assistance in a plan under subsection (2) of K.S.A. 74-4925 and amendments thereto as certified by such employer upon request of the board. The amount for participating service shall be equal to the total of 1.25% of the member's final average salary multiplied by the number of years of participating service prior to July 1, 1982, which are entitled to credit as provided in K.S.A. 74-4913 and amendments thereto and 1.4% of the member's final average salary multiplied by the number of years of participating service after June 30, 1982, which are entitled to credit as provided in K.S.A. 74-4913 and amendments thereto.

(2) (A) Except as otherwise provided in paragraph (B), (C) and (D) of this subsection, any member who retires before the normal retirement date shall receive an annual retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date but based upon the member's final average salary and years of participating and prior service credited to the date of actual retirement reduced by an amount equal to the product of (i) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (ii) the product of .6% multiplied by the number of months' difference, to the nearest

whole month, between the member's attained age at the time of retirement and age 65.

(B) Any member who retires on or after July 1, 1981, but before August 1, 1989, but before the normal retirement date and has attained age 60, shall receive an annual retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date but based upon the member's final average salary and years of participating and prior service credited to the date of actual retirement reduced by an amount equal to the product of (i) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (ii) the product of .3% multiplied by the number of months' difference, to the nearest whole month, between the member's attained age at the time of retirement and age 65.

(C) Any member who retires on or after August 1, 1989, but before the normal retirement date and has attained age 60, shall receive an annual retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date but based upon the member's final average salary and years of participating and prior service credited to the date of actual retirement reduced by an amount equal to the product of (i) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (ii) the product of .2% multiplied by the number of months' difference, to the nearest whole month, between the member's attained age at the time of retirement and age 65.

(D) Any member who retires on or after July 1, 1988, but before the normal retirement date and has attained age 55 but has not attained age 60 with the completion of 10 years of credited service, shall receive an annual retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date but based upon the member's final average salary and years of participating and prior service credited to the date of actual retirement reduced by an amount equal to the total of: (i) (a) The product of such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (b) the product of .6% multiplied by the number of months' difference, to the nearest whole month, between the member's attained age at the time of retirement and age 60; and

(ii) for those who retired prior to August 1, 1989, the product of such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by 18%; or

(iii) for those who retired on or after August 1, 1989, the product of such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by 12%.

(3) Any member who is an employee of an affiliating employer pursuant to K.S.A. 74-4954b and amendments thereto and who retires before the normal retirement date under the provisions of subsection (4) of K.S.A. 74-4914 and amendments thereto shall receive an annual retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date but based upon the member's final average salary and years of participating and prior service credited to the date of actual retirement, reduced by an amount equal to the product of (i) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (ii) the product of .6% multiplied by the number of months' difference, to the nearest whole month, between the member's attained age at the time of retirement and age 60.

(4) Any member who retires, on or after August 1, 1987, with 10 or more years of participating service shall be entitled to receive an annual retirement benefit for participating service equal to the total of 1.4% of the member's final average salary multiplied by the number of years of participating service.

(5) Any member who retires, on or after August 1, 1987, with 35 or more years of service shall be entitled to receive an annual retirement benefit for participating service equal to the total of 1.5% of the member's final average salary multiplied by the number of years of participating service.

(6) Upon death of a retirant, there shall be paid to such retirant's beneficiary an amount equal to the excess, if any, of such retirant's accumulated contributions over the sum of all retirement benefit payments made.

(7) Such annual retirement benefits shall be paid in equal

monthly installments except, that the board may provide for the payment of retirement benefits which total less than \$240 a year on other than a monthly basis.

(8) In the event that an application in such form as may be prescribed by the board for any amount due under the provisions of this act, is not filed with the office of the retirement system by the person entitled to same within five years of the date such amount became due and payable, an amount equal to same shall be transferred to the retirement benefit accumulation reserve and such amount shall no longer be due and payable, except that if any such person shall present evidence satisfactory to the board that such person's failure to file such application within that time period was due to lack of knowledge or incapacity on such person's part, the amount equal to the amount originally due shall be transferred from the retirement benefit accumulation reserve to the reserve or reserves from which such transfer was initially made and the amount originally due shall be paid to such person.

(9) The provisions of law in effect on the retirement date of a member under the system shall govern the retirement benefit payable to the retirant, any joint annuitant and any beneficiary.

Sec. 9. On July 1, 1989, K.S.A. 74-4916 is hereby amended to read as follows: 74-4916. (1) Upon the death of a member before retirement, the member's accumulated contributions shall be paid to the member's beneficiary.

(2) (a) In the event that a member dies before retirement as a result of an accident arising out of and in the course of the member's actual performance of duty in the employ of a participating employer independent of all other causes and not as a result of a willfully negligent or intentional act of the member, an accidental death benefit shall be payable if: (A) A report of the accident, in a form acceptable to the board, is filed in the office of the executive secretary of the board within 60 days after the date of the accident causing such death and an application for such benefit, in such form and manner as the board shall prescribe, is filed in the office of the executive secretary of the board within two years of the date of the accident, but the board may waive such time limits for a reasonable period if in the judgment of the board the failure to meet these limits was due to lack of knowledge or incapacity; and (B) the board finds from such evidence as it may require, to be submitted in such form and manner as it shall prescribe, that the natural and proximate cause of death was the result of an accident arising out of and in the course of the member's employment with a participating employer independent of all other causes at a definite time and place. Such accidental death benefit shall be a lump-sum amount of \$50,000 and an annual amount of 1/2 of the member's final average salary which shall accrue from the first day of the month following the date of death and which shall be payable in monthly installments or as the board may direct, but, after June 30, 1982, in no case shall the accidental death benefit be less than \$100 per month. The accidental death benefit payments shall be paid to the surviving spouse of such deceased member, such payments to continue so long as such surviving spouse lives or until such surviving spouse remarries or if there is no surviving spouse, or in the case the spouse dies or remarries before the youngest child of such deceased member attains age 18 or before the youngest child of such deceased member attains age 23 years, if such child is a full-time student as provided in section 31 or if there are one or more children of the member who are totally disabled and dependent on the member or spouse, then to the child or children of such member under age 18 or under age 23, if such child or children are full-time students as provided in section 31 and to the child or children of the member who are totally disabled and dependent on the member or spouse, divided in such manner as the board in its discretion shall determine, to continue until the youngest surviving child dies or attains age 18 or attains age 23 if such child is a full-time student as provided in section 31 or, in the case of the child or children who are totally disabled and dependent on the member or spouse, until death or until no longer totally disabled, or if there is no surviving spouse or child eligible for accidental death benefits under this subsection (2) at the time of the member's death, then to the parent or parents of such member who are dependent on such member, to continue until the last such parent dies. All payments due under this subsection (2) to a minor shall be made to a legally appointed conservator of such minor or totally disabled child as provided in subsection (7) of K.S.A. 74-4902 and amendments thereto.

(b) In construction of this section of the act there shall be no presumption that the death of the member was the result of an accident nor shall there be a liberal interpretation of the law or evidence in favor of the person claiming under this subsection (2). In the event of the death of a member resulting from a heart, circulatory or respiratory condition there must be clear and precise evidence that death was the result of an accident independent of all other causes which arose out of and in the course of the member's actual performance of duties in the employ of a participating employer.

(c) The value, as determined by the board upon recommendation of the actuary, of any workmen's compensation benefits paid or payable to the recipient or recipients of an annual benefit under this subsection (2) shall be deducted from the amounts which become payable under this section. In the event that a member should die as a result of an accident as described in this subsection (2), all elections or options previously made by the deceased member shall become void and of no effect whatsoever and the retirement system shall be liable only for the accidental death benefit, refund of accumulated contributions as described in subsection (1) and any insured death benefit that may be due. The benefit payable under this subsection (2) shall be known and referred to as the "accidental death benefit."

(3) (a) Upon the application of a member, or the member's appointing authority acting for the member, a member who is in the employ of a participating employer and becomes totally and permanently disabled for duty in the employ of a participating employer, by reason of an accident which occurred prior to July 1, 1975, may be retired by the board if, (A) the board finds the total and permanent disability to be the natural and proximate result of an accident causing personal injury or disease independent of all other causes and arising out of and in the course of the member's actual performance of duties as an employee of a participating employer; and (B) a report of the accident, in a form acceptable to the board is filed in the office of the executive secretary of the board within 200 days after the date of the accident causing such injury; and (C) such application for retirement under this provision, in such form and manner as shall be prescribed by the board, is filed in the office of the executive secretary of the board within two years of the date of the accident; and (D) after a medical examination of the member has been made by or under the direction of a medical physician or physicians or any other practitioner holding a valid license issued by the Kansas state board of healing arts designated by the board and the medical physician or physicians or any other practitioner holding a valid license issued by the Kansas state board of healing arts report in writing to the board that the member is physically or mentally totally disabled for duty in the employ of a participating employer and that such disability will probably be permanent; and (E) the board finds that the member became permanently and totally disabled on a date certain based on the evidence furnished and the professional guidance obtained and that such disability was not the result of a willfully negligent or intentional act of the member. If the board shall so retire the applicant, the member shall receive annually an accidental total disability benefit equal to ½ of the member's final average salary which shall accrue from the first day of the month following the date of such accidental total and permanent disability as found by the board payable in monthly installments or as the board may direct.

(b) In construction of this subsection (3) there shall be no presumption that the disability of the member was the result of an accident nor shall there be a liberal interpretation of the law or evidence in favor of the member claiming under this subsection (3). In the event of the disability of a member resulting from a heart, circulatory or respiratory condition there must be clear and precise evidence that disability was the result of an accident independent of all other causes which arose out of and in the course of the member's actual performance of duties in the employ of a participating employer.

(c) A member will continue to receive such accidental total disability benefit so long as the member is wholly and continuously disabled by such injury and prevented thereby from engaging in any gainful occupation or employment for which the member is reasonably qualified by reason of education, training or experience. The accidental loss of both hands by actual severance through or above

the wrist joint, or the accidental loss of both feet by actual severance through or above the ankle joint or the entire and irrecoverable accidental loss of sight of both eyes, or such severance of one hand and one foot, and such severance of one hand or one foot and such loss of sight of one eye, shall be deemed accidental total and permanent disability and accidental total disability benefits shall be paid so long as the member lives.

(d) Any retirant retired by reason of such accidental total and permanent disability who has been receiving benefits under the provisions of this subsection (3) for a period of five years shall be deemed finally retired and shall not be subject to further medical examinations, except that if the board of trustees has reasonable grounds to question whether the retirant remains totally and permanently disabled, a further medical examination or examinations may be required. Refusal or neglect to submit to examinations shall be sufficient cause for suspending or discontinuing the accidental total disability benefit. If the refusal or neglect continues for a period of one year, all of the member's rights with respect to such accidental total disability benefit may be revoked by the board.

(e) In the event that a retirant who is receiving an accidental total disability benefit dies within five years after the date of the retirant's retirement, an accidental death benefit shall then be pay-

able as provided in subsection (2) of this section.

(f) A member who retires under the provisions of this subsection (3) shall receive such benefits as provided in this subsection (3) in lieu of all other retirement benefits provided under the retirement system except that no member shall be entitled to receive any payments under this subsection (3) for a period for which insured disability benefits are received.

(g) The value, as determined by the board upon recommendation of the actuary, of any workmen's compensation benefits paid or payable to the recipient of an accidental total disability benefit shall be deducted from the amount payable under this section.

(h) The benefit payable under subsection (3) of this section shall be known and referred to as "accidental total disability benefit."

Sec. 10. On July 1, 1989, K.S.A. 1988 Supp. 74-4919h is hereby amended to read as follows: 74-4919h. (1) In addition to any military service credited under the provisions of K.S.A. 74-4913 or 74-4936 and amendments thereto, or in the event that an active contributing member does not qualify for credit for military service as defined in subsection (22) of K.S.A. 74-4902 and amendments thereto, such member may purchase participating credit for periods of active service in the armed forces of the United States and for periods of service required to fulfill the requirements of section 651 of title 10, United States code, which are not otherwise creditable, which when added to any creditable military service do not exceed six years and which are not the basis for military pension rights. Such member shall be entitled to purchase one quarter of participating service credit for each year of service required to fulfill the requirements of section 651 of title 10, United States code. Such purchase shall be effected by the member submitting proof of such service acceptable to the board and electing in writing to have employee contributions as provided in K.S.A. 74-4919 and amendments thereto deducted at 8% or 12% of such member's compensation. Such deductions shall commence at the beginning of the quarter following such election and shall remain in effect until all of the full quarters of such service have been purchased.

(2) Eligible members on July 1, 1985; must elect to start purchasing such participating service credit during the period commencing January 1, 1986, and ending on January 1, 1987, and future members must elect to start purchasing such participating service credit within four years after becoming a member Such purchase of participating service credit must be completed prior to five years before such member's retirement, except that the provisions of this subsection shall not apply to eligible members on July 1, 1989, who elect to start purchasing such participating service credit prior to July 1, 1991.

(3) In the event such member has elected to purchase participating service credit as provided in K.S.A. 74-4919a to 74-4919e, inclusive, and any amendments thereto, the increased employee contributions and purchase of participating service credit provided herein shall not commence until after the purchase of participating service credit under K.S.A. 74-4919a to 74-4919e, inclusive, and any

amendments thereto, has been completed. If a member terminates employment before completing the purchase of all participating service credit as such member may be entitled to, such member shall only receive such credit for those full quarters as the 8% or 12% has been deducted from such member's compensation.

may purchase participating service credit for military service as described in this section by electing to effect such purchase by means of a single lump-sum payment in lieu of employee contributions at 8% or 12% as provided in this section. The lump-sum payment shall be an amount determined by the actuary using the member's then current annual rate of compensation, or if not actively employed, the member's annual rate of compensation when last participating, the actuarial assumptions and tables currently in use by the retirement system and the member's attained age. No participating employer shall pay all or any part of the cost of any additional

Sec. 11. K.S.A. 1988 Supp. 74-4925 is hereby amended to read as follows: 74-4925. (1) The state board of regents shall:

participating service credit to be purchased by means of a lump-

sum payment by a member under this section.

(a) Assist all those members of the faculty and other persons who are employed by the state board of regents or by educational institutions under its management and who are in the unclassified service under the Kansas civil service act as provided in subsection (1)(f) of K.S.A. 75-2935 and amendments thereto, in the purchase of retirement annuities for their service rendered after December 31, 1961. Effective on the first day of the first payroll period commencing with or following the effective date of this act, no county extension agent employed by Kansas state university under K.S.A. 2-615 and amendments thereto shall be eligible for assistance by the state board of regents in the purchase of retirement annuities under this section. The state board of regents shall not assist any such person who is employed after December 31, 1961, until such person has been employed for a waiting period of at least one year except that (i) the state board of regents may assist any newly employed person immediately if at the time of the commencement of employment the person is covered by a valid retirement annuity contract issued by a company described in subsection (2) which was entered into pursuant to a retirement pension plan adopted for faculty members or other persons, or both, employed by an institution of higher education and to which such person or such person's employer on such person's behalf has been making contributions for at least one year, and (ii) all periods of employment with (A) participating employers under the Kansas public employees retirement system, for which employment participating service credit accrued, or (B) institutions of higher education in other states for which employment retirement benefits accrued under a retirement system or plan provided for such employment, shall be credited toward satisfaction of such one-year waiting period if served, in either case, during the five years immediately preceding employment with the state board of regents or with an educational institution under its management in the unclassified service under the Kansas civil service act as provided in subsection (1)(f) of K.S.A. 75-2935 and amendments thereto, in addition to such employment with the state board of regents or with an educational institution under its management; no period of employment as a student employee, as a seasonal or temporary employee or as a part-time employee, whose employment requires less than 1,000 hours of work per year, shall be credited toward the one-year waiting period under subsection (1)(a); this act shall not apply to persons employed in such temporary and parttime positions designated by the state board of regents as exceptions hereto:

(b) require such members of the faculty and others described in subsection (1)(a) who are so assisted by the state board of regents to contribute an amount toward the purchase of such retirement annuities of 5% of their salaries, such contributions to be made through payroll deductions and on a pretax basis;

(c) contribute an amount toward the purchase of such retirement annuities equal to the percentage amount, as prescribed by K.S.A. 1987 1988 Supp. 74-4925e and amendments thereto, of the total amount of the salaries on which such members of the faculty and others described in subsection (1)(a) contribute during such period for which the contribution of the state board of regents is made;

(d) provide, under such rules and regulations as the state board

of regents may adopt, for the retirement of any such member of the faculty or other person described in subsection (1)(a) on account of age or condition of health, retirement of such member of the faculty or other person described in subsection (1)(a) on account of age to be not earlier than the 60th birthday and not later than the end of the academic year following the 70th birthday. Any person who retires under this section and who receives benefits from the Kansas public employees retirement system for prior service credit shall have such benefits calculated in accordance with the applicable provisions of K.S.A. 74-4914 and 74-4915 and amendments thereto.

(2) For the purposes of this section the state board of regents may contract with:

(a) Any life insurance company authorized to do business in this state; or

(b) any life insurance company organized and operated without profit to any private shareholder or individual exclusively for the purpose of aiding and strengthening educational institutions by issuing insurance and annuity contracts only to or for the benefit of such institution and individuals engaged in the services of such institutions, whether or not such company is authorized to do business in Kansas. No premium tax or income tax shall be due or payable on such annuity contract or contracts for such retirement programs issued by a company described in this subsection (2)(b), except that neither the purchase nor the issuance of such retirement annuities from or by a company described in this subsection (2)(b) shall constitute the effecting of a contract of insurance.

(3) (a) Such member of the faculty or other person described in subsection (1)(a) shall also be a member of the Kansas public employees retirement system, but only for the purpose of granting retirement benefits based on prior service only which was rendered prior to January 1, 1962, which shall be credited to the member as provided in subsection (1) of K.S.A. 74-4913 and amendments thereto, except that such member of the faculty or other person described in subsection (1)(a) who was employed prior to July 1, 1962, who has not yet retired and who is employed on July 1, 1988, on an academic year contract, shall receive credit for 12 months of prior service for each nine months of prior service for which such member or person was employed on an academic year contract prior to July 1, 1962. For the purpose of determining eligibility for a vested benefit, service by such a member of the faculty or other person after December 31, 1961, shall be construed to be credited service under subsection (2) of K.S.A. 74-4917 and amendments thereto.

(b) Any member of the faculty or other person described in subsection (1)(a) who retires after 10 years of continuous service immediately preceding retirement shall be granted a retirement benefit based on prior service only which was rendered prior to January 1, 1962. Application for such benefit shall be in such form and manner as the board shall prescribe.

(4) For the purpose of establishing a procedure whereby the state board of regents and any member of the faculty or other person described in subsection (1)(a), subject to rules and regulations of the state board of regents, may take advantage of the tax sheltered annuity provisions section 403(a) or (b) of the federal internal revenue code of 1954 as amended 1986 or any other section of the federal internal revenue code of 1986 which defers or excludes amounts from inclusion in income, any member of the faculty or any other person described in subsection (1)(a), whether or not such person has satisfied the one-year waiting period requirement under subsection (1)(a), may request in writing that the state board of regents reduce such person's annual salary, as fixed by the board, in an amount equal to not less than 5% nor more than the percentage allowed under section 403(b) of the federal internal revenue code of 1954 as amended 1986, as designated by such member of the faculty or other person described in subsection (1)(a), of the gross amount of such annual salary. In the event of such request by a faculty member or other person who is required to make the contribution as provided in subsection (1)(b), such person shall not be required to make such contribution and the state board of regents shall provide a sum equal to the percentage amount, as prescribed by K.S.A. 1987 1988 Supp. 74-4925e and amendments thereto, of the gross annual salary of the member of the faculty or other person and shall purchase for and on behalf of each such person whose salary has been so reduced a retirement annuity contract or contracts, the

annual premiums for which shall be equal to the sum of the amount of the salary reduction of the member of the faculty or other person and the amount paid by the state board of regents. In the event of such request by a faculty member or other person who is serving the one-year waiting period pursuant to subsection (1)(a) who is not required to make the contribution as provided in subsection (1)(b), the state board of regents shall purchase for and on behalf of each such person whose salary has been so reduced a retirement annuity contract or contracts, the annual premiums for which shall be equal to the sum of the amount of the salary reduction of the member of the faculty or other person, but the state board of regents shall not provide the sum equal to the percentage amount, as prescribed by K.S.A. 1987 1988 Supp. 74-4925e and amendments thereto, of the gross annual salary of such person as provided for such person who is required to make the contribution as provided in subsection (1)(b). Such retirement annuity contracts may be purchased by the state board of regents from companies described in subsection (2)(a) and subsection (2)(b) or from noninsurance companies who offer retirement plans that meet the requirements of section 403(b) of the federal internal revenue code of 1954 as amended 1986, except that the state board of regents may require that the first 5% of the gross amount of such person's annual salary which is reduced under this subsection (4) and the amount equal to the percentage amount, as prescribed by K.S.A. 1987 1988 Supp. 74-4925e and amendments thereto, of the gross amount of such person's annual salary which is provided by the state board of regents for the purchase of retirement annuity contracts under this subsection (4), if required to be provided under this subsection (4), shall be used to purchase such retirement annuity contracts from such company or companies as may be designated by the state board of regents for such purposes. The director of accounts and reports is authorized to draw warrants on the state treasurer upon the filing with the director of proper vouchers for the amount of the premium on the retirement annuity contract to be paid pursuant to the terms of such contracts and this

(5) (a) All employees who are described in subsection (1)(a) and who commence such employment on and after July 1, 1976, shall receive assistance under subsection (1) and shall be covered by a valid retirement annuity contract issued by a company described in subsection (2).

(b) All employees who are described in subsection (1)(a) and who are receiving participating service credit under the Kansas public employees retirement system after the effective date of this act and prior to July 1, 1976, shall file a written statement of election on or before July 1, 1976, with the board of trustees of the Kansas public employees retirement system to participate under the plan described in subsection (2) in lieu of receiving participating service credit under that system. Failure to file such written election shall be presumed to be an election not to participate in such plan and to continue receiving such participating service credit under that system. Such election, whether to participate in such plan or not to participate in such plan, shall be effective on August 18, 1976, and shall be irrevocable.

(e) For each employee who elects under this subsection (5) to participate in a plan described in subsection (2), there shall be transferred on or after August 18, 1976, from the Kansas public employees retirement fund to such plan an amount equal to the sum of (i) the amount of the accumulated contributions which have been credited to the account of such employee with the Kansas public employees retirement system plus (ii) an amount equal to that actually contributed by such employee to that system. All participating service credit in the Kansas public employees retirement system of each employee who elects under this subsection (5) to participate in a plan described in subsection (2) and who has moneys transferred to such plan under this subsection (5)(e), shall be forfeited and eanceled and may not be purchased as credited service should such employee again become a member of that system under K.S.A. 74 4911 and amendments thereto. Nothing in this subsection (5) shall have the effect or be construed to have the effect of forfeiting and canceling any prior service credit under the Kansas public employees retirement system of any employee who has participating service credit thereunder forfeited and canceled under this subsection (5). All participating service eredit that is forfeited and canceled under this subsection (5) shall be recognized for the purpose of determining a vested benefit as provided in subsection (3) and as provided in K.S.A. 74 4017 and amendments thereto if the employee again becomes a member of that system under K.S.A. 74 4011 and amendments thereto.

(d) Any employees who are described in subsection (1)(a), who are employed prior to July 1, 1976, and who will not have completed one year of continuous service prior to July 1, 1976, shall elect in the manner prescribed in subsection (5)(b) to participate in a plan described in subsection (2) and such election shall be irrevocable.

(e) No employee who elects under subsection (5)(b) to participate in the plan described in subsection (2) shall be subject to any waiting period prescribed by this section but shall participate and receive assistance under this section in such plan from and after the effective date of the election.

(6) (a) All employees who are described in subsection (1)(a) and who did not have an election under subsection (5) and who are either receiving participating service eredit or completing the one year of service prior to membership under K.S.A. 74-4911 and amendments thereto under the Kansas publie employees retirement system after the effective date of this act and prior to July 1, 1977, shall file a written statement of election on or before July 1, 1977, with the board of trustees of the Kansas public employees retirement system to participate under the plan described in subsection (2) in lieu of receiving participating service eredit under that system. Failure to file such written election shall be presumed to be an election not to participate in such plan and to continue receiving such participating service credit under that system. Such election, whether to participate in such plan or not to participate in such plan, shall be effective on the first day of the payroll period coinciding with or following August 1, 1977, and shall be irrevocable. No employee who elects under this subsection (6) to participate in the plan described in subsection (2) shall be subject to any waiting period prescribed by this section but shall participate and receive assistance under this section in such plan from and after the effective date of the election.

(b) For each employee who elects under this subsection (6) to participate in a plan described in subsection (2), there shall be transferred on or after the first day of the payroll period coinciding with or following August 1, 1977, from the Kansas public employees retirement fund to such plan an amount equal to the sum of (i) the amount of the accumulated contributions which have been credited to the account of such employee with the Kansas public employees retirement system plus (ii) an amount equal to that actually contributed through payroll deductions by such employee to that system. All participating service credit in the Kansas public employees retirement system of each employee who elects under this subsection (6) to participate in a plan described in subsection (2) and who has moneys transferred to such plan under this subsection (6)(b) shall be forfeited and canceled and may not be purchased as eredited service should such employee again become a member of that system under K.S.A. 74-4911 and amendments thereto. Nothing in this subsection (6) shall have the effect or be construed to have the effect of forfeiting and canceling any prior service eredit under the Kansas public employees retirement system of any employee who has participating service credit thereunder forfeited and canceled under this subsection (6). All participating service credit that is forfeited and canceled under this subsection (6) shall be recognized for the purpose of determining a vested benefit as provided in subsection (3) and as provided in K.S.A. 74-4917 and amendments thereto if the employee again becomes a member of that system under K.S.A. 74 4911 and amendments thereto.

(e) Any employees who are described in subsection (1)(a), who are employed prior to July 1, 1977, and who will not have completed one year of continuous service prior to July 1, 1977, shall elect in the manner prescribed in subsection (6)(a) to

participate in a plan described in subsection (2) and such election shall be irrevocable

(7) (6) Any employee of the state board of regents or of an educational institution under its management, other than an elected official, who is receiving or is eligible for assistance by the state board of regents in the purchase of a retirement annuity under this section and who becomes ineligible for such assistance because such employee's position is reclassified to a position in the classified service under the Kansas civil service act or who becomes ineligible for such assistance because such employee transfers to a position in the classified service under the Kansas civil service act with the state board of regents or an educational institution under its management. shall become a member of the Kansas public employees retirement system in accordance with the provisions of subsection (5) of K.S.A. 74-4911 and amendments thereto, unless such employee files a written election in the office of the Kansas public employees retirement system, in the form and manner prescribed by the board of trustees thereof, to remain eligible for assistance by the state board of regents under this section prior to the first day of the first complete payroll period occurring after the effective date of such reclassification or transfer. Failure to file such written election shall be presumed to be an election not to remain eligible for assistance by the state board of regents under this section and to become a member of the Kansas public employees retirement system under subsection (5) of K.S.A. 74-4911 and amendments thereto. Such election, whether to remain eligible for such assistance or to become a member of such system, shall be effective as of the effective date of such reclassification or transfer and shall be irrevocable.

(8) (7) The state board of regents shall adopt uniform policies applicable to members of the faculty and other persons, who are employed by the state board of regents or by any educational institution under its management and who are in the unclassified service under the Kansas civil service act as provided in subsection (1)(f) of K.S.A. 75-2935 and amendments thereto, for the purposes of administering the provisions of this section and the provision of retirement annuities and other benefits hereunder. All assistance provided by the state board of regents for such persons, and agreements entered into therefor, pursuant to this section prior to the effective date are hereby authorized, confirmed and validated.

(9) (8) Any employee described in subsection (1)(a) who is on leave of absence and who accepts a position in the executive branch of government may file a written election in the office of the Kansas public employees retirement system, in the form and manner prescribed by the board, to remain eligible for assistance by the state board of regents under this section prior to the first day of the first complete payroll period occurring after the commencement of such service in the executive branch of government. Failure to file such written election shall be presumed to be an election not to remain eligible for assistance by the state board of regents. The state board of regents shall contribute an amount toward the purchase of retirement annuities on behalf of such employee equal to the sum of the amounts provided in subsection (1)(c).

Sec. 12. On July 1, 1989, K.S.A. 1988 Supp. 74-4927 is hereby amended to read as follows: 74-4927, (1) The board may establish a plan of death and long-term disability benefits to be paid to the members of the retirement system as provided by this section. The long-term disability benefit shall not be payable until the member has been prevented from carrying out each and every duty pertaining to the member's employment as a result of sickness or injury for a period of 180 days and the annual benefit shall not exceed an amount equal to 65% of the member's annual rate of compensation on the date such disability commenced and shall be payable in equal monthly installments. In the event that a member's compensation is not fixed at an annual rate but on an hourly, weekly, biweekly, monthly or any other basis than annual, the board shall prescribe by rule or regulation a formula for establishing a reasonable rate of annual compensation to be used in determining the amount of the death or long-term disability benefit for such member. Such plan shall provide that:

(A) For deaths occurring prior to January 1, 1987, the right to receive such death benefit shall cease upon the member's attainment of age 70 or date of retirement whichever first occurs. The right to receive such long-term disability benefit shall cease (i) for a member who becomes eligible for such benefit before attaining age 60, upon the date that such member attains age 65 or the date of such member's retirement, whichever first occurs, and (ii) for a member who becomes eligible for such benefit at or after attaining age 60, the date that such member has received such benefit for a period of five years, upon the date that such member attains age 70, or upon the date of such member's retirement, whichever first occurs, (iii) for all disabilities incurred on or after January 1, 1987, for a member who becomes eligible for such benefit at or after attaining age 70, the date that such member has received such benefit for a period of 12 months or upon the date of such member's retirement, whichever first occurs, and (iv) for all disabilities incurred on or after January 1, 1987, for a member who becomes eligible for such benefit at or after attaining age 75, the date that such member has received such benefit for a period of six months or upon the date of such member's retirement, whichever first occurs.

(B) Long-term disability benefit payments shall be in lieu of any accidental total disability benefit that a member may be eligible to receive under subsection (3) of K.S.A. 74-4916 and amendments thereto. Such plan may provide that any amount which a member receives as a social security benefit or a disability benefit from any source by reason of any employment including, but not limited, to workmen's compensation benefits may be deducted from the amount of insured disability benefit payments under such plan, except that not more than 50% of such workmen's compensation benefits shall be deducted therefrom. In no case shall a member who is entitled to receive insured disability benefits receive less than \$50 per month. As used in this section, "workmen's compensation benefits" means the total award of disability benefit payments under the workmen's compensation act notwithstanding any payment of attorney fees from such benefits as provided in the workmen's compensation act.

(C) The plan may include other provisions relating to qualifications for benefits; schedules and graduation of benefits; limitations of eligibility for benefits by reason of termination of employment or membership; conversion privileges; limitations of eligibility for benefits by reason of leaves of absence, military service or other interruptions in service; limitations on the condition of long-term disability benefit payment by reason of improved health; requirements for medical examinations or reports; or any other reasonable provisions as established by rule and regulation of uniform application adopted

by the board.

(D) On and after April 30, 1981, the board may provide under the plan for the continuation of long-term disability benefit payments to any former member who forfeits the entitlement to continued service credit under the retirement system or continued assistance in the purchase of retirement annuities under K.S.A. 74-4925 and amendments thereto and to continued long-term disability benefit payments and continued death benefit coverage, by reason of the member's withdrawal of contributions from the retirement system or the repurchase of retirement annuities which were purchased with assistance received under K.S.A. 74-4925 and amendments thereto. Such long-term disability benefit payments may be continued until such individual dies, attains age 65 or is no longer disabled, whichever occurs first.

(E) Any visually impaired person who is in training at and employed by a sheltered workshop for the blind operated by the secretary of social and rehabilitation services and who would otherwise be eligible for the insured disability benefit as described in this section shall not be eligible to receive such benefit due to visual impairment as such impairment shall be determined to be a preexisting condition.

(2) (A) In the event that a member becomes eligible for a longterm disability benefit under the plan authorized by this section such member shall be given participating service credit for the entire period of such disability. Such member's final average salary shall be computed in accordance with subsection (17) of K.S.A. 74-4902 and amendments thereto except that the years of participating service used in such computation shall be the years of salaried participating service.

(B) In the event that a member eligible for a long-term disability benefit under the plan authorized by this section shall be disabled for a period of five years or more immediately preceding retirement, such member's final average salary shall be adjusted upon retirement by the actuarial salary assumption rates in existence during such period of disability.

(C) In the event that a member eligible for a long-term disability benefit under the plan authorized by this section shall be disabled for a period of five years or more immediately preceding death, such member's current annual rate shall be adjusted by the actuarial salary assumption rates in existence during such period of disability.

(3) (A) To carry out the legislative intent to provide, within the funds made available therefor, the broadest possible coverage for members who are in active employment or involuntarily absent from such active employment, the plan of death and long-term disability benefits shall be subject to adjustment from time to time by the board within the limitations of this section. The plan may include terms and provisions which are consistent with the terms and provisions of group life and long-term disability policies usually issued to those employers who employ a large number of employees. The board shall have the authority to establish and adjust from time to time the procedures for financing and administering the plan of death and long-term disability benefits authorized by this section. Either the insured death benefit or the insured disability benefit or both such benefits may be financed directly by the system or by one or more insurance companies authorized and licensed to transact group life and group accident and health insurance in this state.

(B) The board may contract with one or more insurance companies, which are authorized and licensed to transact group life and group accident and health insurance in Kansas, to underwrite or to administer or to both underwrite and administer either the insured death benefit or the insured disability benefit or both such benefits. Each such contract with an insurance company under this subsection shall be entered into on the basis of competitive bids solicited and administered by the board. Such competitive bids shall be based on

specifications prepared by the board.

(i) In the event the board purchases one or more policies of group insurance from such company or companies to provide either the insured death benefit or the insured disability benefit or both such benefits, the board shall have the authority to subsequently cancel one or more of such policies and, notwithstanding any other provision of law, to release each company which issued any such canceled policy from any liability for future benefits under any such policy and to have the reserves established by such company under any such canceled policy returned to the system for deposit in the group insurance reserve of the fund.

(ii) In addition, the board shall have the authority to cancel any policy or policies of group life and long-term disability insurance in existence on the effective date of this act and, notwithstanding any other provision of law, to release each company which issued any such canceled policy from any liability for future benefits under any such policy and to have the reserves established by such company under any such canceled policy returned to the system for deposit in the group insurance reserve of the fund. Notwithstanding any other provision of law, no premium tax shall be due or payable by any such company or companies on any such policy or policies purchased by the board nor shall any brokerage fees or commissions be paid thereon.

(4) (A) The cost of the plan of death and long-term disability benefits shall be paid from a special reserve hereby created in the fund, to be known as the group insurance reserve. Each participating employer shall appropriate and pay to the system in such manner as the board shall prescribe in addition to the employee and employer retirement contributions an amount equal to .6% of the amount of compensation on which the members' contributions to the Kansas public employees retirement system are based for deposit in the group insurance reserve of the Kansas public employees retirement fund.

(B) The director of the budget and the governor shall include in the budget and in the budget request for appropriations for personal services a sum to pay the state's contribution to the group insurance reserve as provided by this section and shall present the same to the legislature for allowances and appropriation.

(C) The provisions of subsection (4) of K.S.A. 74-4920 and amendments thereto shall apply for the purpose of providing the funds to make the contributions to be deposited to the group insurance reserve.

(D) Any dividend or retrospective rate credit allowed by an insurance company or companies shall be credited to the group insurance reserve and the board may take such amounts into

consideration in determining the amounts of the benefits under the plan authorized by this section.

(5) The death benefit provided under the plan of death and longterm disability benefits authorized by this section shall be known and referred to as "insured death benefit." The long-term disability benefit provided under the plan of death and long-term disability benefits authorized by this section shall be known and referred to as "insured disability benefit."

(6) The board is hereby authorized to establish an "optional death Except as provided in subsection (7), such optional benefit plan." death benefit plan shall be made available to all employees who are covered or may hereafter become covered by the plan of death and long-term disability benefits authorized by this section. The cost of the optional death benefit plan shall be paid by the applicant either by means of a system of payroll deductions or direct payment to the board. The board shall have the authority and discretion to establish such terms, conditions, specifications and coverages as it may deem to be in the best interest of the state of Kansas and its employees which should include term death benefits for the person's period of active state employment regardless of age, but in no case, on and after January 1, 1986 1989, shall the maximum allowable coverage be less than \$100,000 \$200,000. The cost of the optional death benefit plan shall not be established on such a basis as to unreasonably discriminate against any particular age group. The board shall have full administrative responsibility, discretion and authority to establish and continue such optional death benefit plan and the director of accounts and reports of the department of administration shall when requested by the board and from funds appropriated or available for such purpose establish a system to make periodic deductions from state payrolls to cover the cost of the optional death benefit plan coverage under the provisions of this subsection (6) and shall remit all deductions together with appropriate accounting reports to the system. All funds received by the board, whether in the form of direct payments, payroll deductions or otherwise, shall be accounted for separately from all other funds of the retirement system and shall be paid into a special reserve hereby created in the fund, to be known as the optional death benefit plan reserve, from which reserve the board is authorized to make the appropriate payments and to pay the ongoing costs of administration of such optional death benefit plan as may be incurred in carrying out the provisions of this subsection (6).

(7) Any employer other than the state of Kansas which is currently a participating employer of the Kansas public employees retirement system or is in the process of affiliating with the Kansas public employees retirement system may also elect to affiliate for the purposes of subsection (6). All such employers shall make application for affiliation with such system in the manner provided by K.S.A. 74-4910 and amendments thereto, to be effective on January 1 next following application. Such optional death benefit plan shall not be available for employees of employers specified under this subsection until after July 1, 1988.

Sec. 13. K.S.A. 1988 Supp. 74-4927a is hereby amended to read as follows: 74-4927a. (1) For the purposes of providing the "insured death benefit" and "insured disability benefit" as prescribed in K.S.A. 74-4927 and amendments thereto to those members of the faculty and other persons employed by educational institutions under the management of the state board of regents as defined in paragraph (a) of subsection (1) of K.S.A. 74-4925 and amendments thereto, and who are receiving assistance in the purchase of retirement annuities as therein provided, the term "member" as used in K.S.A. 74-4927 and amendments thereto shall include the aforementioned members of the faculty and other persons employed by educational institutions under the management of the state board of regents and who are receiving such assistance.

(2) Each institution under the state board of regents shall pay to the Kansas public employees retirement system in such manner as the board of trustees shall prescribe each payroll period an amount sufficient to pay the employer's contribution to the group insurance reserve as provided in K.S.A. 74-4927 and amendments thereto. Subsection (2) of K.S.A. 74-4932 and amendments thereto shall also apply in determining such contributions and benefits.

(3) Each institution under the state board of regents shall maintain a file of the beneficiaries named by the persons covered under

the provisions of this act in the form and manner as prescribed by the board of trustees.

(4) In the event that a member of the faculty or other person as herein defined in this section becomes eligible for the insured disability benefit, the state board of regents shall continue to provide the assistance including the payment of employers and employees contributions in the purchase of the retirement annuities as provided in K.S.A. 74-4925 and amendments thereto, until the attainment of age 65 or the date of retirement, whichever occurs first.

(5) Any member of the faculty or other person as defined in this section may elect to continue to participate in the plan of death and long-term disability benefits as prescribed in K.S.A. 74-4927 and amendments thereto while on leave of absence without compensation from an educational institution under the management of the state board of regents. Such member or person's election is valid only if such member or person files notice of such election with such member's or person's educational institution. Such member or person shall remit an amount equal to the required contributions to such educational institution. The educational institution shall report and remit such contributions in the same form and manner as other contributions are remitted by such educational institution. Such contributions shall not be more than such contributions would have been had such member or person not commenced such leave of absence. Upon returning to employment with an educational institution under the management of the state board of regents, for such member or person who elects to continue coverage as provided in this subsection, the provisions of subsections (1) through (4) of this section shall apply.

Sec. 14. On July 1, 1989, K.S.A. 74-4927h is hereby amended to read as follows: 74-4927h. (1) The provisions of this section shall apply to employees of the state board of regents and institutions under its management covered by the provisions of K.S.A. 74-4925 and 74-4927a and amendments thereto. This section shall be administered by the board of trustees of the Kansas public employees retirement system.

(2) (a) In the event that a member dies before retirement as a result of an accident arising out of and in the course of the member's actual performance of duty in the employ of a participating employer independent of all other causes and not as a result of a willfully negligent or intentional act of the member, an accidental death benefit shall be payable if: (A) A report of the accident, in a form acceptable to the board, is filed in the office of the executive secretary of the board within 60 days of the date of the accident causing such death, and an application for such benefit, in such form and manner as the board shall prescribe, is filed in the office of the executive secretary of the board within two years of the date of the accident, but the board may waive such time limits for a reasonable period if in the judgment of the board the failure to meet these limits was due to lack of knowledge or incapacity; and (B) the board finds from such evidence as it may require, to be submitted in such form and manner as it shall prescribe, that the natural and proximate cause of death was the result of an accident arising out of and in the course of the member's employment with a participating employer independent of all other causes at a definite time and place. Such accidental death benefit shall be a lump-sum amount of \$50,000 and an annual amount of 1/2 of the member's final average salary which shall accrue from the first day of the month following the date of death and which shall be payable in monthly installments or as the board may direct, but in no case shall the accidental death benefit be less than \$100 per month. The accidental death benefit payments shall be paid to the surviving spouse of such deceased member, such payments to continue so long as such surviving spouse lives or until such surviving spouse remarries. If there is no surviving spouse, or in the case the spouse dies or remarries before the youngest child of such deceased member attains age 18 years or before the youngest child of such deceased member attains age 23, if such child is a fulltime student as provided in section 31, or if there are one or more children of the member who are totally disabled and dependent on the member or spouse, the accidental death benefit payments shall be paid to the child or children of such member under age 18 years or under age 23 years, if such child or children are full-time students as provided in section 31 and to the child or children of the member who are totally disabled and dependent on the member or spouse, such payments to be divided in such manner as the board in its discretion shall determine and to continue until the youngest surviving child dies or attains age 18 years or attains age 23 years, if such child is a full-time student as provided in section 31, in the case of the child or children who are totally disabled and dependent on the member or spouse, until death or until no longer totally disabled. If there is no surviving spouse or child eligible for accidental death benefits under this subsection (2) at the time of the member's death, the accidental death benefit payments shall be paid to the parent or parents of such member who are dependent on such member, such payments to continue until the last such parent dies. All payments due under this subsection (2) to a minor shall be made to a legally appointed conservator of such minor or totally disabled child as provided in subsection (7) of K.S.A. 74-4902 and amendments thereto.

(b) In construction of this section, there shall be no presumption that the death of the member was the result of an accident nor shall there be a liberal interpretation of the law or evidence in favor of the person claiming under this subsection (2). In the event of the death of a member resulting from a heart, circulatory or respiratory condition, there must be clear and precise evidence that death was the result of an accident independent of all other causes which arose out of and in the course of the member's actual performance of duties in the employ of a participating employer.

(c) The value, as determined by the board upon recommendation of the actuary, of any worker's compensation benefits paid or payable to the recipient or recipients of an annual benefit under this subsection (2) shall be deducted from the amounts which become payable under this section. In the event that a member should die as a result of an accident as described in this subsection (2), all elections or options previously made by the deceased member shall become void and of no effect whatsoever and the retirement system shall be liable only for the accidental death benefit and any insured death benefit that may be due. The benefit payable under this subsection (2) shall be known and referred to as the "accidental death benefit."

(3) Any costs to the board from the claims arising under this section shall be included in the rate certified by the board to finance the costs of members under subsection (3) of K.S.A. 74-4925 and amendments thereto.

Sec. 15. On July 1, 1989, K.S.A. 1988 Supp. 74-4937 is hereby amended to read as follows: 74-4937. (1) The normal retirement date of a member of the system who is in school employment and who is subject to K.S.A. 74-4940 and amendments thereto shall be the first day of the month coinciding with or following the end of the school fiscal year in which the member attains age 65 or, during the period commencing July 1, 1986, and ending on July 1, 1989, age 65 or age 60 with the completion of 35 years of credited service or at any age with the completion of 40 years of credited service. Each member upon giving prior notice to the appointing authority and the retirement system may retire on the normal retirement date or the first day of any month thereafter.

(2) Any member who is in school employment and who is subject to K.S.A. 74-4940 and amendments thereto may retire before such member's normal retirement date on the first day of the month coinciding with or following the completion of the school fiscal year in which such member attained age 60 or the completion of 10 years of credited service, whichever occurs later, upon the filing with the office of the retirement system of an application for retirement in such form and manner as the board shall prescribe.

(3) Any member who is in school employment and who is subject to K.S.A. 74-4940 and amendments thereto may retire before such member's normal retirement date on the first day of the month coinciding with or following the completion of the school fiscal year in which such member attained age 55 with the completion of 10 years of credited service, upon the filing with the office of the retirement system of an application for retirement in such form and manner as the board shall prescribe.

(4) No member who begins a year of school employment and who is subject to K.S.A. 74-4940 and amendments thereto may retire until the first day of the month coinciding with or following the end of the current school fiscal year unless good cause is shown and such retirement is agreed to by the participating employer and the board.

(5) As used in this section "school fiscal year" means the twelvemonth period beginning July 1 and ending June 30.

Sec. 16. On July 1, 1989, K.S.A. 74-4956 is hereby amended to read as follows: 74-4956. (1) Prior service shall be credited as follows:

- Each member shall receive:
- Full credit for all employment, whether or not continuous, s either a policeman or fireman prior to the entry date with such member's employer who is such member's employer on the entry
- (ii) full credit for all employment, whether or not continuous, as either a police or fireman prior to the entry date of such police or firemen's employer, with a participating employer, if such member has at least 20 years of credited service; and
- (iii) for all continuous employment with the same employer other than either as policeman or fireman, immediately preceding such service as a policeman or fireman, the member shall receive 12 months of credit for each 24 months of service. Any member or retirant who has been credited with prior service as hereinbefore provided in this section may apply to the board on such forms as it may prescribe the board prescribes for prior service credit with a participating employer under the Kansas police and firemen's retirement system other than such member's entry date employer. Each member shall receive full credit for all employment as either a policeman or fireman with such other participating employers and shall receive 12 months of credit for each 24 months of continuous service with other participating employers for continuous employment preceding service as a policeman or fireman. Upon receipt of written verification of such employment from such other participating employer, the board may grant such additional prior service credit. With respect to a retirant, the board shall adjust the amount of the retirement benefit accordingly commencing with the next monthly benefit payment due following receipt of written verification. In the case of any person other than a retirant receiving a retirement benefit, such person may make application for an adjustment in the benefit amount in the same manner as a member or retirant, and in such case the adjustment in the benefit amount shall be determined by the board upon the advice of the actuary, and shall commence with the next monthly benefit payment due following receipt of written verification, except that no additional prior service credit shall be granted for any service with another participating employer for which benefits are being received or will be received.

If a member was employed as a fireman (other than as a volunteer fireman) by a township which is annexed by a participating employer the member's retirement benefits and death and disability benefits shall be computed on the basis of credited service. Continuous service as a fireman with a township prior to annexation by a member, who became a member immediately following the annexation, shall be considered credited service.

No such service shall be considered credited service for the purpose of computing years of service if such fireman is receiving or will become eligible to receive benefits as a result of such service with the township.

(b) Leaves of absence and military service shall not be counted as breaks in continuous employment; however, military service which is preceded within 30 days and followed by employment with a participating employer shall be credited, except that after July 1, 1974, not more than five years credit for military service shall be granted hereunder, but leaves of absence shall not be credited.

(2) Participating service shall be credited as follows: (a) A member shall receive credit for participating service with a participating employer in accordance with the rules and regulations established by the board. No more than one calendar quarter of participating service shall be credited for employment within any one calendar quarter.

(b) No credit shall be allowed for service after the first day of the month coinciding with or following the attainment of age 60 except for the purpose of fulfilling the required years of service as provided in K.S.A. 74-4957 and amendments thereto.

(c) Leaves of absence shall not be counted as a termination of employment provided the member leaves such member's accumulated contributions on deposit with the system and returns to employment with the employer granting such leave; however, the period of leave of absence shall not be credited service.

(d) Military service shall not count as a break in continuous employment provided the member leaves such member's accumulated contributions on deposit with the system and returns to employment within 12 months of such member's discharge from military service without voluntarily extending such member's service. Such member shall receive credited service for such period of military service.

- Termination of employment with a participating employer followed by employment with the same or another participating employer within two years shall not constitute a termination of membership provided the member leaves such member's accumulated contributions on deposit with the system; however, the period while not employed shall not be credited.
- (3) In determining the number of years of credited service for calculation of retirement benefits a fractional year of six months or more of credited service shall be considered as one year and a fractional year of less than six months of credited service shall be disregarded.
- Sec. 17. On July 1, 1989, K.S.A. 1988 Supp. 74-4957 is hereby amended to read as follows: 74-4957. (1) The normal retirement date for a member of the system who is appointed or employed prior to Iuly 1, 1989, and who does not make an election pursuant to section 25 shall be the first day of the month coinciding with or following the attainment of age 55 and the completion of 20 years of credited service. Any member may retire on such member's normal retirement date or on the first day of any month thereafter.

(2) Early retirement. Any member who is appointed or employed prior to July 1, 1989, and who does not make an election pursuant to section 25 may retire before such member's normal retirement date on the first day of any month coinciding with or following the attainment of age 50 and the completion of 20 years of credited service.

(3) The provisions of subsection subsections (1) and (2) of this section and sections 25 through 30 notwithstanding, the normal retirement date for any member who was, up to the entry date of such member's employer, covered by a pension system under the provisions of K.S.A. 13-14a01 to 13-14a14, inclusive, or 14-10a01 to 14-10a15, inclusive, and amendments thereto, shall be the first day of the month coinciding with or following the attainment of age 50 and the completion of 25 years of credited service.

(4) In no event shall a member be eligible to retire until such member has been a contributing member of the system for 12 months of participating service, and shall have given such member's em-

ployer prior notice of retirement.

- (5) If a retirant is employed, elected or appointed in or to any position or office for which compensation for service is paid by the same state agency or the same police or fire department of any county, city, township or special district or the same sheriff's office of a county for a period of more than 30 days in any one calendar year, such retirant shall not receive any retirement benefit for any month for which such retirant serves in such position or office. Such retirant may elect to revoke their retirement and become an active member and make employee contributions to the system and receive service credit for any service after the date of commencement of service in such position or office by filing with the office of the retirement system of a notice of such intention in such form and manner as the board prescribes within 10 days after the date of commencement of service in such position or office. Any retirant employed by a participating employer in the Kansas police and firemen's retirement system shall not make contributions nor receive additional credit under such system for such service except as provided by this section.
- Sec. 18. On July 1, 1989, K.S.A. 1988 Supp. 74-4958 is hereby amended to read as follows: 74-4958. (1) Any member who retires on or after such member's normal retirement date shall be entitled to receive an age and service retirement benefit equal to 2% of such member's final average salary multiplied by the number of years of credited service except that in no case shall such retirement benefit exceed 70% of such member's final average salary.
- Any member who is appointed or employed prior to July 1 1989, who does not make an election pursuant to section 25 and who retires before such member's normal retirement date shall receive an early retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date reduced by an amount equal to the product of (A) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (B) the product of .4% multiplied by the number of months difference, to the nearest whole month, between the member's attained age at the time of retirement and age

(3) Upon the death after retirement of a member who was covered, up to the entry date of the member's employer, by a pension system under the provisions of K.S.A. 12-5001 to 12-5007, inclusive, and any amendments thereto, or K.S.A. 13-14a01 to 13-14a14, inclusive, and any amendments thereto, or K.S.A. 14-10a01 to 14-10a15, inclusive, and any amendments thereto, and who had not elected to retire under one of the options provided under K.S.A. 74-4964 and amendments thereto, the member's spouse, if such spouse was the member's lawfully wedded spouse for a period of not less than one year at the time of the member's retirement or if such spouse had been the member's lawfully wedded spouse for at least three years after the time of the member's retirement, shall receive a lump-sum benefit equal to 1/2 the member's final average salary at the time of the member's retirement and shall receive an annual spouse's benefit equal to 75% of the member's retirement benefit payable in monthly installments, to accrue from the first day of the month following the member's date of death and ending on the first day of the month in which the spouse dies or remarries, except that if such member's spouse becomes remarried and later becomes an unmarried person, such member's spouse shall be entitled again to receive annual benefits in an amount equal to that which such member's spouse was receiving when such annual benefits were terminated due to remarriage and such annual benefit shall accrue from the first day of the month following the date such member's spouse again becomes an unmarried person. If there is no surviving spouse, or if after the death of the spouse there remain one or more unmarried children under the age of 18 years or one or more children under the age of 23 years who is a full-time student as provided in section 31, the annual spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years if such child is a full-time student as provided in section 31. All payments due under this section to a minor shall be made to a legally appointed conservator of such minor as provided in subsection (7) of K.S.A. 74-4902 and amendments thereto. No person shall be entitled to receive more than one benefit under the provisions of this subsection. Any person who otherwise meets the qualifications to receive more than one benefit under this subsection shall elect the benefit such person shall receive.

(4) Upon the death after retirement of a member who had not elected to retire under one of the options provided under K.S.A. 74-4964 and amendments thereto, such member's beneficiary shall receive an amount equal to the excess, if any, of such member's accumulated contributions over the sum of all retirement benefit

payments made.

Sec. 19. On July 1, 1989, K.S.A. 1988 Supp. 74-4959 is hereby amended to read as follows: 74-4959. (1) Upon the death from service-connected causes as defined in this act, of an active contributing member prior to retirement, the following benefits shall be payable if a report of the event, in a form acceptable to the board, is filed in the office of the executive secretary of the board within 200 days after the date of the act of duty causing such death and an application for such benefits, in such form and manner as prescribed by the board, is filed in the office of the executive secretary of the board within two years of the date of death, but the board may waive such time limits for a reasonable period if in the judgment of the board the failure to meet these limits was due to lack of knowledge or incapacity:

(a) To the member's spouse, if lawfully wedded to the member at the time of the member's death, an annual spouse's benefit equal to 50% of the member's final average salary, which shall accrue from the first day of the month coinciding with or following the member's death and shall end on the first day of the month in which the

spouse's death or remarriage occurs.

(b) To the member's unmarried children under the age of 18 years or under the age of 23 years, if such children are full-time students as provided in section 31 an annual children's benefit equal to 10% of the member's final average salary for each such child, which shall accrue from the first day of the month coinciding with or following the member's death and shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31, except that if there is no eligible spouse, or if upon the

death of the spouse there remain one or more unmarried children under the age of 18 years or under the age of 23 years, if such children are full-time students as provided in section 31, the annual spouse's benefit shall be paid in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31.

(c) In no case shall benefits payable under the provisions of paragraphs (a) and (b) of this subsection (1) exceed 75% of the member's

final average salary.

- (2) Upon the death from causes not service-connected of an active contributing member prior to retirement, the member's spouse, if lawfully wedded to the member at the time of the member's death, shall receive immediately a lump-sum benefit equal to 100% of the member's final average salary and shall be entitled to receive an annual death benefit equal to the member's retirement benefit calculated as if the member had retired on the member's normal retirement date, but based upon the member's final average salary and years of credited service on the date of death but not to exceed the amount of the annual spouse's benefit provided in paragraph (a) of subsection (1). An application for such benefits in such form and manner as prescribed by the board must be filed in the office of the executive secretary of the board within two years of the date of death, but the board may waive such time limit for a reasonable period if in the judgment of the board the failure to meet this limit was due to the lack of knowledge or incapacity. The annual spouse's benefit under this subsection (2) shall accrue from the first day of the month coinciding with or following the spouse's 50th birthday and shall continue until the spouse's death or remarriage, except that if the spouse is caring for one or more unmarried children of the member under the age of 18 years or one or more children of the member under the age of 23 years, if such children are fulltime students as provided in section 31, such annual spouse's benefit shall accrue from the first day of the month coinciding with or following the member's death and shall end on the first day of the month in which all such children have attained attain the age of 18 years, or have died or married, whichever occurs earlier or in which such children attain the age of 23 years, if such children are full-time students as provided in section 31. Such benefit shall then resume when the spouse attains the age of 50 years as provided in this subsection (2). If there is no eligible spouse or if after the death of the spouse there remain one or more unmarried children of the member under the age of 18 years or one or more children of the member under the age of 23 years, if such children are full-time students as provided in section 31, the spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, or dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a fulltime student as provided in section 31.
- (3) Upon the death of a member prior to retirement, if no benefits are payable under the provisions of subsection (1) or (2), the sum of the member's accumulated contributions shall be paid to the member's beneficiary.

(4) All payments due under this section to a minor shall be made to a legally appointed conservator of such minor as provided in subsection (7) of K.S.A. 74-4902 and amendments thereto.

subsection (7) of K.S.A. 74-4902 and amendments thereto.

Sec. 20. On July 1, 1989, K.S.A. 1988 Supp. 74-4960 is hereby amended to read as follows: 74-4960. (1) If any active contributing member becomes totally and permanently disabled due to service-connected causes as defined in subsection (10) of K.S.A. 74-4952 and amendments thereto, such member shall be retired and the following benefits shall become payable and shall continue until the member's death or until the member recovers from the disability if: A report of the event in a form acceptable to the board is filled in the office of the executive secretary of the board within 220 days after the date of the event or act of duty causing such disability; and an application for such benefit, in such form and manner as the board prescribes, is filed by the member or the member's authorized representative in the office of the executive secretary of the board within two years of the date of disability:

(a) The member shall receive a retirement benefit equal to 50% of the member's final average salary. Such benefit shall accrue from the day upon which the member ceases to draw compensation.

- (b) Each of the member's unmarried children under the age of 18 years or each of the member's children under the age of 23 years who is a full-time student as provided in section 31 shall receive an annual benefit equal to 10% of the member's final average salary. Such benefit shall accrue from the day upon which the member ceases to draw compensation and shall end on the first day of the month in which each such child or children shall attain the age of 18 years, die or marry, whichever occurs earlier or in which such children attain the age of 23 years, if such child is a full-time student as provided in section 31.
- (c) In no case shall the total of the benefits payable under paragraphs (a) and (b) of this subsection (1) be in excess of 75% of the member's final average salary.
- (d) In the event a member who is retired under subsection (1) dies within two years after the date of such retirement and no benefits are payable under subsection (3) of K.S.A. 74-4958 and amendments thereto, then benefits may be payable under subsection (1) of K.S.A. 74-4959 and amendments thereto.
- (e) In the event a member who is retired under subsection (1) dies more than two years after the date of such retirement, and the proximate cause of such death is the service-connected cause from which the disability resulted and no benefits are payable under subsection (3) of K.S.A. 74-4958 and amendments thereto, then benefits may be payable under subsection (1) of K.S.A. 74-4959 and amendments thereto. The provisions of this paragraph (e) of this subsection (1) shall apply in all cases of such members who die after Iune 30, 1978.
- (f) In the event a member who is retired under subsection (1) dies after the date of such retirement, and no benefits are payable under paragraphs (d) and (e) of subsection (1), nor under subsection (3) of K.S.A. 74-4958 and amendments thereto, the following benefits shall be payable:
- (i) To the member's spouse, if lawfully wedded to the member at the time of the member's death, a lump-sum benefit equal to 50% of the member's final average salary at the time of the member's retirement.
- To the member's spouse, if lawfully wedded to the member at the time of the member's death, an annual benefit equal to 50% of the member's retirement benefit payable in monthly installments. to accrue from the first day of the month following the member's date of death and ending on the first day of the month in which the spouse dies or remarries. If there is no surviving spouse, or if after the death of the spouse there remain one or more unmarried children under the age of 18 years or one or more children under the age of 23 years who is a full-time student as provided in section 31, the annual spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31.

The provisions of paragraph (f) of subsection (l) shall apply in all cases of such members who die after December 1, 1984.

(2) (a) If any active contributing member, prior to such member's normal retirement, becomes totally and permanently disabled for a period of 180 days from causes not service-connected, and not as the result of a willfully negligent or intentional act of the member, such member shall be retired and the following benefit shall become payable and shall continue until the member's death or until the member recovers from such disability, whichever occurs first, if a report of the disability in a form acceptable to the board is filed in the office of the executive secretary of the board within 220 days after the date of the commencement of such disability and if an application for such benefit in such form and manner as the board shall prescribe is filed in the office of the executive secretary of the board within two years of the date of disability:

A retirement benefit equal to 2% of the member's final average salary multiplied by the number of years of credited service, except that such retirement benefit shall be at least equal to 25% of the member's final average salary but shall not exceed the amount of the retirement benefit provided in paragraph (a) of subsection (1). Such benefit shall not become payable until satisfactory evidence shall be presented to the board that the member is and has been totally and permanently disabled for a period of 180 days, but benefits shall accrue from the day upon which the member ceases to draw compensation.

- (b) In the event a member who is retired under subsection (2) dies after the date of such retirement, and no benefits are payable under subsection (3) of K.S.A. 74-4958 and amendments thereto, the following benefits shall be payable:
- (i) To the member's spouse, if lawfully wedded to the member at the time of the member's death, a lump-sum benefit equal to 50% of the member's final average salary at the time of the member's retirement.
- (ii) To the member's spouse, if lawfully wedded to the member at the time of the member's death, an annual benefit equal to 50% of the member's retirement benefit payable in monthly installments. to accrue from the first day of the month following the member's date of death and ending on the first day of the month in which the spouse dies or remarries. If there is no surviving spouse, or if after the death of the spouse there remain one or more unmarried children under the age of 18 years or one or more children under the age of 23 years who are full-time students as provided in section 31, the annual spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31.

The provisions of paragraph (b) of subsection (2) shall apply in all cases of such members who die after October 1, 1984 July 1, 1989.

- (3) Any member who was employed for compensation by an employer other than the member's participating employer and whose disability was incurred in the course of such other employment shall not be eligible for any of the benefits provided in subsection (2).
- (4) If a member becomes totally and permanently disabled and no benefits are payable under subsections subsection (1) or (2), the sum of the member's accumulated contributions shall be paid to the member.
- Any member receiving benefits under this section shall submit to medical examination, not oftener than annually, by one or more physicians or any other practitioners of the healing arts holding a valid license issued by Kansas state board of healing arts, as the board of trustees may direct. If upon such medical examination, the examiner's report to the board that the retirant is physically able and capable of resuming employment with the participating employer from whose employment such member retired, the disability benefits shall terminate. A retirant who has been receiving benefits under the provisions of this section and who returns to employment of a participating employer shall immediately commence accruing service credit which shall be added to that which has been accrued by virtue of previous service.

(6) Any retirant who has been receiving benefits under the provisions of this section for a period of five years shall be deemed finally retired and shall not be subject to further medical examinations, except that if the board of trustees shall have reasonable grounds to question whether the retirant remains totally and permanently disabled, a further medical examination or examinations

may be required.

(7) Refusal or neglect to submit to examination as provided in subsection (5) shall be sufficient cause for suspending or discontinuing benefit payments under this section and if such refusal or neglect shall continue for a period of one year, the member's rights in and to all benefits under this system may be revoked by the board.

(8) Any retirement benefits payable under the provisions of this section shall be in lieu of normal retirement benefits as provided in subsections (1) and (2) of K.S.A. 74-4958 and amendments thereto.

- (9) Each member shall report to such member's participating employer any event or act of duty causing disability within 200 days after such event or act of duty. The member's participating employer shall file in the office of the executive secretary of the board, in a form acceptable to the board, a report of the event or act of duty causing disability within 220 days after the event or act of duty.
- (10) In any case of any event occurring prior to July 1, 1979, for which a report of the event was made by the participating employer to the director of workers' compensation in accordance with K.S.A. 44-557 and amendments thereto, such report to the director of work-

ers' compensation shall satisfy the requirement under subsection (1) of this section to file a report of such event, in a form acceptable to the board within 220 days. No such report to the director of workers' compensation shall be deemed to satisfy such requirement with respect to events occurring on or after July 1, 1979.

(11) The provisions of this section shall apply only to members who were appointed or employed prior to July 1, 1989, and who

did not make an election pursuant to section 25.

Sec. 21. On July 1, 1989, K.S.A. 74-4963 is hereby amended to read as follows: 74-4963. (1) Upon termination of employment prior to the completion of 20 years of credited service, a member may withdraw such member's accumulated contributions or elect to leave such accumulated contributions on deposit with the system. However, in the event such member renews employment with such participating employer within 60 days of termination, as a condition of employment, the amount withdrawn plus interest at a rate specified by the board shall be returned to the fund by such member or such participating employer. Upon return to the fund of the amount withdrawn and interest thereon, such member's membership in the system shall renew upon reentry date as if there had been no break in continuous employment, and such member shall be immediately eligible for all rights and benefits of the system. Employee and employer contributions shall begin with reentry. If the member elects to leave the accumulated contributions on deposit with the system and if the member returns to employment with the same or another participating employer within two years, such member shall receive credit for such member's service prior to such termination. If the member does not elect to leave the accumulated contributions on deposit or if the member does not return to covered employment within two years, such member shall no longer be a member of the system and the sum of such member's accumulated contributions then on deposit with this system shall be paid to such member after making application in a form prescribed by the board and after the system has a reasonable time to process the application for withdrawal. Upon proper notification by the system, member contributions not on deposit with the system shall be paid to the member by the participating employer.

(2) If, after termination and withdrawal of accumulated contributions, a former member returns to covered employment, except as otherwise provided in subsection (1), the former member shall become a member of the system as provided in subsection (2) of K.S.A. 74-4955 and amendments thereto. Any former member returning to covered employment may, at the former member's option, pay to the system within 31 days of the former member's return to covered employment, the total of the former member's withdrawn accumulated contributions plus interest at a rate specified by the board, in which case the member shall receive full credit for the member's service prior to the member's termination. Members who do not elect to repay within 31 days of return to covered employment may elect to purchase previously forfeited service any time prior to retirement. Such purchase shall be made by a lump-sum payment equal to 1.75% of the member's current annual salary for each quarter of previously forfeited participating service which the member elects to repurchase. Upon receipt of such payment by the system the member shall receive full credit for the number of previously forfeited quarters of participating service which the member has elected to repurchase. Any member who repurchases all of the member's previously forfeited participating service credit shall also receive all of the member's previously forfeited prior service credit.

(3) Upon termination and withdrawal of accumulated contributions, any member whose employment was, up to the member's employer's entry date, covered by a pension system established under the provisions of K.S.A. 13-14a01 to through 13-14a14, and amendments thereto, or K.S.A. 14-10a01 to through 14-10a15, and amendments thereto, shall be entitled to receive from the member's employer the sum of the member's accumulated contributions to the

previous pension system.

(4) If a member has completed 20 years of credited service at date of termination, the member shall be granted automatically a vested retirement benefit in the system, but any time prior to the commencement of retirement benefit payments and before attaining age 55 the member may withdraw the member's accumulated contributions, whereupon the member's membership in this system ceases and no other amounts shall be payable for the member's prior and participating service credit. Eligibility of such member, who has

not withdrawn the member's accumulated contributions, for retirement benefits and procedures for making application for retirement benefits shall be in accordance with K.S.A. 74-4957 and amendments thereto, except that in lieu of the three-month notice of intention to retire being made to the employer, such member shall make application for retirement in a form prescribed by the board and retirement benefits shall accrue from the first day of the month following receipt of such application. The amount of the retirement benefit shall be determined as provided in K.S.A. 74-4958 and amendments thereto.

- (5) If a member, who has a vested retirement benefit, again becomes an employee of a participating employer, the amount of the member's vested retirement benefit shall remain in effect, and any retirement benefit such member subsequently accrues shall be calculated separately based on credited service after again becoming an employee and shall be added to that which had been vested by virtue of previous service. Eligibility of such member for retirement benefits and procedures for making application for retirement benefits shall be in accordance with K.S.A. 74-4957 and amendments thereto.
- (6) Any member of this system who was previously a member of the Kansas public employees retirement system or the retirement system for judges and who forfeited service credit under either of those systems by reason of termination of employment and withdrawal of their contributions to that system, may elect to purchase service credit for the previously forfeited service credit by means of a single lump-sum payment and such service shall be recredited to that system. The amount of the lump-sum payment shall be determined by the actuary using the member's then current annual rate of compensation and the actuarial assumptions and tables then currently in use by that retirement system.
- (7) The provisions of this section shall apply only to members who were appointed or employed prior to July 1, 1989, and who did not make an election pursuant to section 25.
- Sec. 22. On July 1, 1989, K.S.A. 1988 Supp. 74-4964 is hereby amended to read as follows: 74-4964. (1) A member may elect to have such member's retirement benefit paid under one of the options provided in this section in lieu of having it paid in the form stated in subsections (1) and (2) of K.S.A. 74-4958 and amendments thereto. Such election must be made before the date of actual retirement. Only a specific individual person may be designated as a joint annuitant at the time of election of the joint and ½ to joint annuitant survivor option, the joint and survivor option and the joint and ¾ to joint annuitant survivor option. Under no circumstances may an option be changed or canceled nor the named joint annuitant changed after the date of actual retirement of the member.
- (2) The amount of a retirement benefit payable under an option shall be based on the age of the member and, if applicable, the age of the joint annuitant, and shall be such amount as to be the actuarial equivalent of the retirement benefit otherwise payable under subsections (1) or (2) of K.S.A. 74-4958 and amendments thereto as prescribed under subsection (5). In no case shall the total amount of retirement benefit paid under any option provided in this section be more than 100% of the retirement benefit which would have been otherwise payable if no option had been elected under this section.
- (3) If a member who was, up to the entry date of such member's employer, covered by a pension system under the provisions of K.S.A. 13-14a01 to 13-14a14, inclusive or 14-10a01 to 14-10a15, inclusive, and amendments thereto so elects one of the options under this section, payment of such option shall be in lieu of any payments provided in subsection (3) of K.S.A. 74-4958 and amendments thereto.
- (4) Such election of an option shall become null and void upon the death of a member prior to such member's retirement, except that if a member, who is eligible to retire in accordance with the provisions of subsections (1) and (2) of K.S.A. 74-4958 and amendments thereto, dies without having actually retired the member's spouse, if the spouse is beneficiary for the member's accumulated contributions, and no benefits are payable under subsections (1) and (2) of K.S.A. 74-4959 and amendments thereto, may elect to receive benefits as a joint annuitant under joint and ½ to joint annuitant survivor option, calculated as if the member retired on date of death, in lieu of receiving the member's accumulated contributions.

(5) The retirement options are:

Joint and 1/2 to joint annuitant survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 94.5% minus .2% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .2% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year, with 1/2 of that monthly amount continued to the retirant's joint annuitant during such joint annuitant's remaining lifetime, if any, after the death of the retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.

(B) Joint and survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 88% minus .4% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .4% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year, with that monthly amount continued to the joint annuitant during the joint annuitant's remaining lifetime, if any, after the death of retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.

(C) Joint and ¾ to joint annuitant survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 91% minus .3% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .3% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year, with 34 of that monthly amount continued to the retirant's joint annuitant during such joint annuitant's remaining lifetime. if any, after the death of the retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.

(D) Life with 5 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 99% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the five-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the five-year certain period.

(E) Life with 10 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 98% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the ten-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the ten-year certain period.

(F) Life with 15 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 92% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the fifteen-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the fifteen-year certain period.

(6) Benefits payable to a joint annuitant shall accrue from the first day of the month following the death of a member or retirant and, in the case of the joint and ½ to joint annuitant survivor option, the joint and survivor option and the joint and ¾ to joint annuitant survivor option, shall end on the first day of the month in which the joint annuitant dies.

(7) The provisions of the law in effect on the retirement date of a member under the system shall govern the retirement benefit

payable to the retirant and any joint annuitant.

- (8) Upon the death of a joint annuitant who is receiving a retirement benefit under the provisions of this section, there shall be paid to such joint annuitant's beneficiary an amount equal to the excess, if any, of the accumulated contributions of the retirant over the sum of all retirement benefit payments made to such retirant and such joint annuitant. Such joint annuitant shall designate a beneficiary by filing in the office of the retirement system such designation at the time of death of the retirant. If there is no named beneficiary of such joint annuitant living at the time of death of such joint annuitant, any amount provided for by this section shall be paid to, in order of preference as follows:
  - (A) The joint annuitant's surviving spouse;
  - (B) the joint annuitant's dependent child or children;
  - (C) the joint annuitant's dependent parent or parents;
  - (D) the joint annuitant's nondependent child or children;
  - (E) the joint annuitant's nondependent parent or parents; or
  - (F) the estate of the deceased joint annuitant.
- (9) The provisions of this section shall apply only to members who were appointed or employed prior to July 1, 1989, and who did not make an election pursuant to section 25.

Sec. 23. On July 1, 1989, K.S.A. 74-4978g is hereby amended to read as follows: 74-4978g. Any person receiving or entitled to receive a pension or any other benefit, or who will become entitled to receive a pension or any other benefit, from the state highway patrol pension fund as it existed on the day preceding the effective date of this act prior to April 1, 1972, shall be entitled to receive from the Kansas police and firemen's retirement system such pension or any other benefit to the same extent and subject to the same conditions as existed on said day April 1, 1972. Any minor child of a member of the state highway patrol pension system or special member of the Kansas police and firemen's retirement system who died by reason of injuries received or disease contracted by him such member while in the performance of his such member's duties as a member of the highway patrol and whose widow's spouse's pension was terminated because of her such spouse's remarriage shall receive a monthly amount equal to the pension which was terminated due to such remarriage. Such benefits shall accrue from April 1, 1973, or the date of the widow's spouse's remarriage, whichever is later and shall be terminated on the first day of the month in which the child dies, marries or attains the age of eighteen (18) 18 years or in which the child attains the age of 23 years, if such child is a full-time student as provided in section 31. All pensions and benefits received by any person under this act are hereby made and declared exempt from any tax of the state of Kansas or any political subdivision or taxing body thereof, and shall not be subject to execution, garnishment, or attachment, or any other process or claim whatsoever.

New Sec. 24. (a) The retirement benefit, pension or annuity payments accruing after June 30, 1989, to each retirant and each local school annuitant entitled to receive such payments on July 1, 1988, shall be increased by an amount equal to 4% of the retirement benefit, pension or annuity payment in effect on July 1, 1989, from the retirant's retirement system or the local school annuitant's separate retirement system maintained by a local school district and shall be paid by such retirement system to the retirant or by such separate retirement system maintained by a local school district to the local school annuitant during such period. All such increased payments to local school annuitants shall be paid by the local school district maintaining a separate retirement system and such payments shall be made at no additional cost to any employer other than the local school district.

(b) As used in this section:

(1) "Retirant" means (A) any person who is a member of a retirement system and who retired prior to July 1, 1988, (B) any person (continued) who is a special member of a retirement system and who retired prior to July 1, 1988, and (C) any person who is a joint annuitant or beneficiary of any member described in clause (A) or any special member described in clause (B).

(2) "Retirement system" means the Kansas public employees retirement system, the Kansas police and firemen's retirement system, the state school retirement system and the retirement system for

judges.

- (3) "Local school annuitant" means (A) any person who is an annuitant with 10 or more years of service, who is receiving an annuity from a school district maintaining a separate retirement system, whose annuity is not included, in whole or in part, in payments made to such school district under K.S.A. 72-5512b and amendments thereto and who is not a member of a group I or of group II as defined in K.S.A. 72-5518 and amendments thereto, and (B) any person who is receiving an annuity from a school district maintaining a separate retirement system which is receiving an aggregate payment from the Kansas public employees retirement system under K.S.A. 72-5512b and amendments thereto and who retired prior to September 1, 1981.
- (c) The provisions of this section shall be effective on and after July 1, 1989.

New Sec. 25. (1) Each member of the system who was appointed or employed prior to July 1, 1989, may elect to be covered by the provisions of sections 26 through 30 on the first day of the first payroll period of such member coinciding with or following the receipt of such election in the office of the retirement system, only by filing with the board of trustees of the system prior to January 1, 1990, a written election to be covered by such provisions. Failure to file such written election shall be presumed to be an election not to be covered by such provisions. Such election, whether to become a member or not to become a member, shall be irrevocable.

(2) Each person appointed or employed on or after July 1, 1989, shall be covered by the provisions of sections 26 through 30.

(3) The provisions of this section shall be effective on and after July 1, 1989.

New Sec. 26. (1) The normal retirement date for a member of the system who is appointed or employed on or after July 1, 1989, or who makes an election pursuant to section 25 to be covered by the provisions of this act shall be the first day of the month coinciding with or following the attainment of age 55 and the completion of 20 years of credited service, age 50 and the completion of 25 years of credited service or age 60 with the completion of 15 years of credited service. Any such member may retire on such member's normal retirement date or on the first day of any month thereafter.

(2) Any member may retire before such member's normal retirement date on the first day of any month coinciding with or following the attainment of age 50 and the completion of 20 years

of credited service.

(3) In no event shall a member be eligible to retire until such member has been a contributing member of the system for 12 months of participating service, and shall have given such member's em-

ployer prior notice of retirement.

- (4) If a retirant is employed, elected or appointed in or to any position or office for which compensation for service is paid by the same state agency or the same police or fire department of any county, city, township or special district or the same sheriff's office of a county for a period of more than 30 days in any one calendar year, such retirant shall not receive any retirement benefit for any month for which such retirant serves in such position or office. Such retirant may elect to revoke their retirement and become an active member and make employee contributions to the system and receive service credit for any service after the date of commencement of service in such position or office by filing with the office of the retirement system a notice of such intention in such form and manner as the board prescribes within 10 days after the date of commencement of service in such position or office. Any retirant employed by a participating employer in the Kansas police and firemen's retirement system shall not make contributions nor receive additional credit under such system for such service except as provided by this
- (5) The provisions of this section shall be effective on and after July 1, 1989 and shall apply only to members who were appointed or employed prior to July 1, 1989, and who made an election pur-

suant to section 25; and persons appointed or employed on or after July 1, 1989.

New Sec. 27. (1) Any member who retires on or after such member's normal retirement date shall be entitled to receive an age and service retirement benefit equal to 2% of such member's final average salary multiplied by the number of years of credited service except that in no case shall such retirement benefit exceed 70% of such member's final average salary.

(2) Any member who retires before such member's normal retirement date shall receive an early retirement benefit equal to the annual retirement benefit payable had the member retired on the normal retirement date reduced by an amount equal to the product of (A) such annual retirement benefit payable had the member retired on the normal retirement date, multiplied by (B) the product of .4% multiplied by the number of months difference, to the nearest whole month, between the member's attained age at the time of retirement

and age 55.

- (3) Upon the death after retirement of a member who was covered, up to the entry date of the member's employer, by a pension system under the provisions of K.S.A. 12-5001 to 12-5007, inclusive, and any amendments thereto, or K.S.A. 13-14a01 to 13-14a14, inclusive, and any amendments thereto, or K.S.A. 14-10a01 to 14-10a15, inclusive, and any amendments thereto, and who l. J not elected to retire under one of the options provided under K.S.A. 74-4964 and amendments thereto, the member's spouse, if such spouse was the member's lawfully wedded spouse for a period of not less than one year at the time of the member's retirement or if such spouse had been the member's lawfully wedded spouse for at least three years after the time of the member's retirement, shall receive a lump-sum benefit equal to 1/2 the member's final average salary at the time of the member's retirement and shall receive an annual spouse's benefit equal to 75% of the member's retirement benefit payable in monthly installments, to accrue from the first day of the month following the member's date of death and ending on the first day of the month in which the spouse dies or remarries. except that if such member's spouse becomes remarried and later becomes an unmarried person, such member's spouse shall be entitled again to receive annual benefits in an amount equal to that which such member's spouse was receiving when such annual benefits were terminated due to remarriage and such annual benefit shall accrue from the first day of the month following the date such member's spouse again becomes an unmarried person. If there is no surviving spouse, or if after the death of the spouse there remain one or more unmarried children under the age of 18 years or one or more children under the age of 23 years who is a full-time student as provided in section 31, the annual spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31. All payments due under this section to a minor shall be made to a legally appointed conservator of such minor as provided in subsection (7) of K.S.A. 74-4902 and amendments thereto. No person shall be entitled to receive more than one benefit under the provisions of this subsection. Any person who otherwise meets the qualifications to receive more than one benefit under this subsection shall elect the benefit such person shall receive.
- (4) Upon the death after retirement of a member who had not elected to retire under one of the options provided under K.S.A. 74-4964 and amendments thereto, such member's beneficiary shall receive an amount equal to the excess, if any, of such member's accumulated contributions over the sum of all retirement benefit payments made.
- (5) The provisions of this section shall be effective on and after July 1, 1989 and shall apply only to members who were appointed or employed prior to July 1, 1989, and who made an election pursuant to section 25; and persons appointed or employed on or after July 1, 1989.

New Sec. 28. (1) If any active contributing member who is appointed or employed on or after July 1, 1989, or who makes an election pursuant to section 25 to be covered by the provisions of this act becomes disabled as defined in subsection (2), such member shall receive a monthly benefit equal to 50% of the member's final average salary at the time such member was disabled payable in

monthly installments, accruing from the first day upon which the member ceases to draw compensation, if a report of the disability in such form and manner as the board shall prescribe is filed in the office of the executive secretary of the board within 220 days after the date of the commencement of such disability and if an application for such benefit in such form and manner as the board shall prescribe is filed in the office of the executive secretary of the board within two years of the date of the commencement of such disability.

(2) For the purposes of this section, "disabled" means total inability to perform permanently the duties of the position of policeman

or fireman.

(3) In the event a member who is disabled and entitled to such benefits as provided in subsection (1) dies after the date of such disability, and no benefits are payable under subsection (3) of K.S.A. 74-4958 and amendments thereto, the following benefits shall be payable:

(i) To the member's spouse, if lawfully wedded to the member at the time of the member's death, a lump-sum benefit equal to 50% of the member's final average salary at the time such member

was disabled.

- (ii) To the member's spouse, if lawfully wedded to the member at the time of the member's death, an annual benefit equal to 50% of the member's benefit payable in monthly installments, to accrue from the first day of the month following the member's date of death and ending on the first day of the month in which the spouse dies or remarries. If there is no surviving spouse, or if after the death of the spouse there remain one or more unmarried children under the age of 18 years or one or more children under the age of 23 years who is a full-time student as provided in section 31, the annual spouse's benefit shall be payable in equal shares to such children and each child's share shall end on the first day of the month in which such child attains the age of 18 years, dies or marries, whichever occurs earlier or in which such child attains the age of 23 years, if such child is a full-time student as provided in section 31.
- (4) Any member who was employed for compensation by an employer other than the member's participating employer and whose disability was incurred in the course of such other employment shall not be eligible for any of the benefits provided in subsection (1) or (3).

(5) If a member becomes totally and permanently disabled and no benefits are payable under subsection (1), the sum of the member's accumulated contributions shall be paid to the member.

(6) Any member receiving benefits under this section shall submit to medical examination, not oftener than annually, by one or more physicians or any other practitioners of the healing arts holding a valid license issued by Kansas state board of healing arts, as the board of trustees may direct. If upon such medical examination, the examiner's report to the board that the member is physically able and capable of resuming employment with the participating employer from whose employment such member was employed prior to such member's disability, the disability benefits shall terminate. A member who has been receiving benefits under the provisions of this section and who returns to employment of a participating employer shall immediately commence accruing service credit which shall be added to that which has been accrued by virtue of previous service.

(7) Any member who has been receiving benefits under the provisions of this section for a period of five years shall be deemed permanent and shall not be subject to further medical examinations, except that if the board of trustees shall have reasonable grounds to question whether the member remains totally and permanently disabled, a further medical examination or examinations may be

required.

(8) Refusal or neglect to submit to examination as provided in subsection (6) shall be sufficient cause for suspending or discontinuing benefit payments under this section and if such refusal or neglect shall continue for a period of one year, the member's rights in and to all benefits under this system may be revoked by the board.

(9) In the event that a member becomes disabled and is eligible for benefits provided in this section, such member shall be given participating service credit for the entire period of such disability.

(10) Any member who is receiving benefits pursuant to this section shall file annually a statement of earnings for the previous year in such form and manner as the board shall prescribe. Any disability benefit paid to a member entitled to such benefit pursuant to this

section shall be reduced by the board in an amount equal to a \$1 reduction in such benefit for every \$2 of earnings of such member which were earned during the previous year while such member was disabled. Such reduction shall apply only to a member's earnings which exceed \$10,000.

(11) Any benefits provided pursuant to this section and any participating service credit given pursuant to subsection (9) shall terminate upon the earliest date such member is eligible for retirement upon attainment of the normal retirement date as provided in section

30.

(12) The provisions of this section shall be effective on and after July 1, 1989 and shall apply only to members who were appointed or employed prior to July 1, 1989, and who made an election pursuant to section 25; and persons appointed or employed on or after July 1, 1989.

New Sec. 29. (1) Upon termination of employment prior to the completion of 15 years of credited service, a member may withdraw such member's accumulated contributions or elect to leave such accumulated contributions on deposit with the system. However, in the event such member renews employment with such participating employer within 60 days of termination, as a condition of employment, the amount withdrawn plus interest at a rate specified by the board shall be returned to the fund by such member or such participating employer. Upon return to the fund of the amount withdrawn and interest thereon, such member's membership in the system shall renew upon reentry date as if there had been no break in continuous employment, and such member shall be immediately eligible for all rights and benefits of the system. Employee and employer contributions shall begin with reentry. If the member elects to leave the accumulated contributions on deposit with the system and if the member returns to employment with the same or another participating employer within two years, such member shall receive credit for such member's service prior to such termination. If the member does not elect to leave the accumulated contributions on deposit or if the member does not return to covered employment within two years, such member shall no longer be a member of the system and the sum of such member's accumulated contributions then on deposit with this system shall be paid to such member after making application in a form prescribed by the board and after the system has a reasonable time to process the application for withdrawal. Upon proper notification by the system, member contributions not on deposit with the system shall be paid to the member by the participating employer.

(2) If, after termination and withdrawal of accumulated contributions, a former member returns to covered employment, except as otherwise provided in subsection (1), the former member shall become a member of the system as provided in subsection (2) of K.S.A. 74-4955 and amendments thereto. Any former member returning to covered employment may, at the former member's option, pay to the system within 31 days of the former member's return to covered employment, the total of the former member's withdrawn accumulated contributions plus interest at a rate specified by the board, in which case the member shall receive full credit for the member's service prior to the member's termination. Members who do not elect to repay within 31 days of return to covered employment may elect to purchase previously forfeited service any time prior to retirement. Such purchase shall be made by a lump-sum payment equal to 1.75% of the member's current annual salary for each quarter of previously forfeited participating service which the member elects to repurchase. Upon receipt of such payment by the system the member shall receive full credit for the number of previously forfeited quarters of participating service which the member has elected to repurchase. Any member who repurchases all of the member's previously forfeited participating service credit shall also receive all of the member's previously forfeited prior service credit.

(3) Upon termination and withdrawal of accumulated contributions, any member whose employment was, up to the member's employer's entry date, covered by a pension system established under the provisions of K.S.A. 13-14a01 to 13-14a14, and amendments thereto, or K.S.A. 14-10a01 to 14-10a15, and amendments thereto, shall be entitled to receive from the member's employer the sum of the member's accumulated contributions to the previous pension

system.

- (4) If a member has completed 15 years of credited service at date of termination, the member shall be granted automatically a vested retirement benefit in the system, but any time prior to the commencement of retirement benefit payments and before attaining age 55 the member may withdraw the member's accumulated contributions, whereupon the member's membership in this system ceases and no other amounts shall be payable for the member's prior and participating service credit. Eligibility of such member, who has not withdrawn the member's accumulated contributions, for retirement benefits and procedures for making application for retirement benefits shall be in accordance with K.S.A. 74-4957 and amendments thereto, except that in lieu of the three-month notice of intention to retire being made to the employer, such member shall make application for retirement in a form prescribed by the board and retirement benefits shall accrue from the first day of the month following receipt of such application. The amount of the retirement benefit shall be determined as provided in K.S.A. 74-4958 and amendments thereto.
- (5) If a member, who has a vested retirement benefit, again becomes an employee of a participating employer, the amount of the member's vested retirement benefit shall remain in effect, and any retirement benefit such member subsequently accrues shall be calculated separately based on credited service after again becoming an employee and shall be added to that which had been vested by virtue of previous service. Eligibility of such member for retirement benefits and procedures for making application for retirement benefits shall be in accordance with K.S.A. 74-4957 and amendments thereto.
- (6) Any member of this system who was previously a member of the Kansas public employees retirement system or the retirement system for judges and who forfeited service credit under either of those systems by reason of termination of employment and withdrawal of their contributions to that system, may elect to purchase service credit for the previously forfeited service credit by means of a single lump-sum payment and such service shall be recredited to that system. The amount of the lump-sum payment shall be determined by the actuary using the member's then current annual rate of compensation and the actuarial assumptions and tables then currently in use by that retirement system.

(7) The provisions of this section shall be effective on and after July 1, 1989 and shall apply only to members who were appointed or employed prior to July 1, 1989, and who made an election pursuant to section 25; and persons appointed or employed on or after July 1, 1989.

New Sec. 30. (1) A member may elect to have such member's retirement benefit paid under one of the options provided in this section in lieu of having it paid in the form stated in subsections (1) and (2) of K.S.A. 74-4958 and amendments thereto. Such election must be made before the date of actual retirement. Only a specific individual person may be designated as a joint annuitant at the time of election of the joint and ½ to joint annuitant survivor option, the joint and survivor option and the joint and ¾ to joint annuitant survivor option. Under no circumstances may an option be changed or canceled nor the named joint annuitant changed after the date of actual retirement of the member.

(2) The amount of a retirement benefit payable under an option shall be based on the age of the member and, if applicable, the age of the joint annuitant, and shall be such amount as to be the actuarial equivalent of the retirement benefit otherwise payable under subsections (1) or (2) of K.S.A. 74-4958 and amendments thereto as prescribed under subsection (5). In no case shall the total amount of retirement benefit paid under any option provided in this section be more than 100% of the retirement benefit which would have been otherwise payable if no option had been elected under this section.

- (3) If a member who was, up to the entry date of such member's employer, covered by a pension system under the provisions of K.S.A. 13-14a01 to 13-14a14, inclusive or 14-10a01 to 14-10a15, inclusive, and amendments thereto so elects one of the options under this section, payment of such option shall be in lieu of any payments provided in subsection (3) of K.S.A. 74-4958 and amendments thereto.
- (4) Such election of an option shall become null and void upon the death of a member prior to such member's retirement, except that if a member, who is eligible to retire in accordance with the

provisions of subsections (1) and (2) of K.S.A. 74-4958 and amendments thereto, dies without having actually retired the member's spouse, if the spouse is beneficiary for the member's accumulated contributions, and no benefits are payable under subsections (1) and (2) of K.S.A. 74-4959 and amendments thereto, may elect to receive benefits as a joint annuitant under joint and ½ to joint annuitant survivor option, calculated as if the member retired on date of death, in lieu of receiving the member's accumulated contributions.

(5) The retirement options are:

- (A) Joint and 1/2 to joint annuitant survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 94.5% minus .2% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .2% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year, with 1/2 of that monthly amount continued to the retirant's joint annuitant during such joint annuitant's remaining lifetime, if any, after the death of the retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.
- (B) Joint and survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 88% minus .4% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .4% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year. with that monthly amount continued to the joint annuitant during the joint annuitant's remaining lifetime, if any, after the death of retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.
- (C) Joint and 3/4 to joint annuitant survivor. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to the product of (A) the monthly payment of the retirement annuity otherwise payable under K.S.A. 74-4958 and amendments thereto and (B) the percentage equal to 91% minus .3% for each year by which the age of the retirant's joint annuitant is less than the retirant's age, computed to the nearest whole year, or plus .3% for each year by which the age of the retirant's joint annuitant is more than the retirant's age, computed to the nearest whole year, with ¾ of that monthly amount continued to the retirant's joint annuitant during such joint annuitant's remaining lifetime. if any, after the death of the retirant. In the event that the designated joint annuitant under this option predeceases the retirant, the amount of the retirement benefit otherwise payable to the retirant under this option shall be adjusted automatically to the retirement benefit which the retirant would have received if no option had been elected under this section.
- (D) Life with 5 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 99% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the five-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the five-year certain period.

(E) Life with 10 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 98% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the ten-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the ten-year certain period.

(F) Life with 15 years certain. A reduced retirement benefit is payable to the retirant during the retirant's lifetime in a monthly amount equal to 92% of the monthly payment of the retirement benefit otherwise payable under K.S.A. 74-4958 and amendments thereto, and if the retirant dies within the fifteen-year certain period, measured from the commencement of retirement benefit payments, such payments will be continued to the retirant's beneficiary during the balance of the fifteen-year certain period.

(6) Benefits payable to a joint annuitant shall accrue from the first day of the month following the death of a member or retirant and, in the case of the joint and ½ to joint annuitant survivor option, the joint and survivor option and the joint and ¾ to joint annuitant survivor option, shall end on the first day of the month in which

the joint annuitant dies.

(7) The provisions of the law in effect on the retirement date of a member under the system shall govern the retirement benefit

payable to the retirant and any joint annuitant.

(8) Upon the death of a joint annuitant who is receiving a retirement benefit under the provisions of this section, there shall be paid to such joint annuitant's beneficiary an amount equal to the excess, if any, of the accumulated contributions of the retirant over the sum of all retirement benefit payments made to such retirant and such joint annuitant. Such joint annuitant shall designate a beneficiary by filing in the office of the retirement system such designation at the time of death of the retirant. If there is no named beneficiary of such joint annuitant living at the time of death of such joint annuitant, any amount provided for by this section shall be paid to, in order of preference as follows:

(A) The joint annuitant's surviving spouse;

- (B) the joint annuitant's dependent child or children;
- (C) the joint annuitant's dependent parent or parents;
- (D) the joint annuitant's nondependent child or children;
- (E) the joint annuitant's nondependent parent or parents; or

(F) the estate of the deceased joint annuitant.

(9) The provisions of this section shall be effective on and after July 1, 1989 and shall apply only to members who were appointed or employed prior to July 1, 1989, and who made an election pursuant to section 25; and persons appointed or employed on or after July 1, 1989.

New Sec. 31. (a) (1) "Full-time student" means a student classified as full-time according to the policy of the accredited high school, vocational or vocational-technical school or college or university in which the student is enrolled.

- (2) "Retirement system" means the Kansas public employees retirement system, the Kansas police and firemen's retirement system or the retirement system provided in K.S.A. 13-14a01 et seq. and amendments thereto or K.S.A. 14-10a01 et seq. and amendments thereto.
- (b) Any benefits on behalf of a child as provided in the retirement system may be continued to the first day of the month in which the child attains the age of 23 years, provided the child is a full-time student in any accredited high school, vocational or vocational-technical school or college or university. Certification of student status from the particular institution shall be submitted at least annually or as deemed necessary by the system. Failure to submit such certification shall be sufficient cause for suspending or discontinuing benefit payments under the retirement system. In the event an eligible child fails to enroll or return to full-time status, benefits paid after attainment of age 18 years or the last month in which the child ceased to be a full-time student; whichever is later, shall be repaid to the system.

(c) The provisions of this section shall be effective on and after July 1, 1989.

New Sec. 32. (a) The Kansas advocacy board shall be an eligible employer in the Kansas public employees retirement system for all purposes under the system. The Kansas advocacy board may affiliate with the system on July 1, 1989, or on any entry date thereafter.

(b) The provisions of this section shall be effective on and after July 1, 1989.

New Sec. 33. (a) Any judge who is serving in such capacity on or after January 1, 1989 and whose service as a judge terminates due to such judge being defeated in an election, may elect to continue to participate in the retirement system for judges under the provisions of this act after the date such judge's service as a judge

terminates unless such judge immediately becomes an employee of another participating employer. Such judge's election is valid only if such judge files notice of such election in the office of the executive secretary of the Kansas public employees retirement system, in a form acceptable to the system, within a reasonable time after the termination of such judge's service as a judge due to such judge being defeated in an election.

(b) For the purposes of contributions to and benefits under the Kansas public employees retirement system, compensation of such members shall be a monthly amount equal to the monthly amount of such judge's compensation at the time that such judge's service as a judge terminates due to such judge being defeated in an election. The employer rate of contribution for the state of Kansas and employee rate of contribution shall be applied to such amounts monthly. Such judge shall remit the required employer and employee contributions to the system quarterly in advance with a report as may be required by the system.

(c) Any election by such judge under subsection (a) shall remain in effect until revoked in writing and received by the system or such judge becomes an employee of another participating employer or upon failure of such judge to remit to the system the employer and

employee contributions required under subsection (b).

(d) This act shall be part of and supplemental to the retirement system for judges as provided in article 26 of chapter 20 of the Kansas Statutes Annotated and shall be governed thereby in all respects, except if words and phrases used in this act appear to have a different meaning, the provisions of this act shall prevail.

(e) The provisions of subsection (2) of K.S.A. 74-4916 and amendments thereto are not applicable to any person making an election

under subsection (a).

Sec. 34. K.S.A. 20-2608 and 20-2610a and K.S.A. 1988 Supp. 74-4925 and 74-4927a are hereby repealed.

Sec. 35. On July 1, 1989, K.S.A. 13-14a07, 14-10a07, 74-4916, 74-4927h, 74-4956, 74-4963 and 74-4978g and K.S.A. 1988 Supp. 74-4902, 74-4914, 74-4914e, 74-4915, 74-4919h, 74-4927, 74-4927i, 74-4937, 74-4957, 74-4958, 74-4959, 74-4960 and 74-4964 are hereby repealed.

Sec. 36. This act shall take effect and be in force from and after its publication in the Kansas register.

## INDEX TO ADMINISTRATIVE REGULATIONS

This index lists in numerical order the new, amended and revoked administrative regulations and the volume and page number of the Kansas Register issue in which more information can be found. This cumulative index supplements the index found in the 1987 Supplement to the Kansas Administrative Regulations.

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30-5-87 30-5-88 30-5-89 30-5-92 30-5-95 30-5-100 30-5-100 30-5-101	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 1445 V. 7, p. 1869	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23a 30-10-24 30-10-25 30-10-28 30-10-29 30-22-30	Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended	V. 7, p. 1871 V. 7, p. 727 V. 7, p. 1871 V. 7, p. 728 V. 7, p. 1873 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-114	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032
30-5-87 30-5-87 30-5-88 30-5-92 30-5-92 30-5-95 30-5-100 30-5-100 30-5-101 30-5-102	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 722	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23a 30-10-24 30-10-25 30-10-28 30-10-29 30-22-30 30-22-32	Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended	V. 7, p. 1871 V. 7, p. 727 V. 7, p. 1871 V. 7, p. 728 V. 7, p. 1873 V. 7, p. 1873 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-114 44-11-116	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032
30-5-87 30-5-88 30-5-89 30-5-92 30-5-95 30-5-100 30-5-100 30-5-101	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 722 V. 7, p. 1869	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23a 30-10-24 30-10-25 30-10-28 30-10-29 30-22-30 30-22-32 30-31-2	Amended	V. 7, p. 1871 V. 7, p. 727 V. 7, p. 727 V. 7, p. 728 V. 7, p. 1873 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729 V. 7, p. 729 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-114	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032 V. 7, p. 2032
30-5-87 30-5-87 30-5-89 30-5-92 30-5-94 30-5-95 30-5-100 30-5-100 30-5-101 30-5-102 30-5-104 30-5-104	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 1869 V. 7, p. 722	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23a 30-10-24 30-10-25 30-10-28 30-10-29 30-22-30 30-22-32	Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended Amended	V. 7, p. 1871 V. 7, p. 727 V. 7, p. 1871 V. 7, p. 728 V. 7, p. 1873 V. 7, p. 1873 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-116 44-11-121 44-11-122	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032
30-5-87 30-5-87 30-5-89 30-5-92 30-5-94 30-5-100 30-5-100 30-5-101 30-5-102 30-5-103 30-5-104 30-5-106a 30-5-108	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 722 V. 8, p. 719	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23 30-10-25 30-10-25 30-10-29 30-22-30 30-22-32 30-31-2 30-31-3 30-31-4 30-46-1	Amended	V. 7, p. 1871 V. 7, p. 1873 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729 V. 7, p. 729 V. 7, p. 729 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-114 44-11-116 44-11-121 44-11-122 44-11-123	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451
30-5-87 30-5-87 30-5-88 30-5-92 30-5-92 30-5-95 30-5-100 30-5-101 30-5-102 30-5-103 30-5-104 30-5-106a 30-5-108 30-5-110	Amended	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 722 V. 7, p. 1869 V. 7, p. 722 V. 8, p. 719 V. 8, p. 719	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-25 30-10-25 30-10-25 30-10-29 30-22-30 30-22-32 30-31-2 30-31-3 30-31-4 430-46-1 through	Amended	V. 7, p. 1871 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-116 44-11-119 44-11-122 44-11-123 44-11-125	Action Amended	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2033
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30-5-87 30-5-87 30-5-89 30-5-92 30-5-92 30-5-100 30-5-100 30-5-101 30-5-102 30-5-103 30-5-106a 30-5-106a 30-5-110a 30-5-1110a 30-5-1110a 30-5-1110a 30-5-113a 30-5-113a	Amended New New	V. 7, p. 1869 V. 7, p. 1869 V. 8, p. 719 V. 8, p. 719 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 722 V. 8, p. 719 V. 8, p. 719 V. 7, p. 1869 V. 7, p. 722 V. 7, p. 1869 V. 7, p. 722 V. 7, p. 722	30-10-17 30-10-18 30-10-19 30-10-20 30-10-21 30-10-23a 30-10-24 30-10-25 30-10-29 30-22-30 30-22-32 30-31-2 30-31-4 30-46-1 through	Amended	V. 7, p. 1871 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 728 V. 7, p. 729	Reg. No. 44-6-136 44-6-138 44-6-141 44-7-104 44-11-113 44-11-119 44-11-122 44-11-125 44-11-128 44-11-129 44-12-207 44-12-327	Action Amended New Amended New Amended New	Register V. 7, p. 308 V. 7, p. 308 V. 7, p. 309 V. 7, p. 309 V. 7, p. 2031 V. 8, p. 451 V. 7, p. 2032 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2032 V. 8, p. 451 V. 7, p. 2033 V. 7, p. 311 V. 7, p. 311 V. 7, p. 311 V. 7, p. 311
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